

Exhibit D

Delphi Corporation

Summary of 2006 Fees by Professional

For the Period July 1, 2006 through July 28, 2006

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
2006 Consolidated Audit - A1									
Aliff	Elbert J.	EJA	Intern	7/1/2006	Travel time to/from physical inventory count at Delphi plant in Sandusky, OH	3.9			A1
Aliff	Elbert J.	EJA	Intern	7/1/2006	Performing physical inventory observation at Delphi plant in Sandusky, OH	4.1			A1
Avila-Villegas	Vanessa	VAV	Senior	7/2/2006	Travel time from Reynosa, Mexico after E&S Inventory Observation on 6/24/06	6.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2006	Corp - Planning for upcoming European Planning meeting	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2006	Corp - Response on Q1 International Reporting	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/4/2006	DPSS - Call with M. Boehm to discuss accounting for price changes.	4.0			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with J. Simpson regarding Delphi UK grant claim.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Follow-up to M. Sakowski regarding E&Y Move.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with M. Boehm regarding Delphi Inventory - Los Indios emails received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with L. Abraham regarding Delphi Security Badge/Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with S. Pacella regarding IT Status Meeting.	0.2			A1
Boston	Jason C.	JCB	Staff	7/5/2006	Performing Physical Inventory Observation for Flint East Site for Delphi E&C.	8.0			A1
Gaines	Karen D.	KDG	Staff	7/5/2006	Preparation of the documentation (checklist, memo, etc.) for the Delphi Inventory Observation at the Moraine, OH location.	4.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/5/2006	Preparation of e-mail to B. Luethge re: 7/11 tax meeting reminder and meeting details	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/5/2006	Preparation of e-mail to D. Olbrecht re: tax meeting reminder 7/11 and meeting details	0.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/5/2006	Preparation of e-mail to M. Lewis re: tax meeting reminder 7/11 and meeting details	0.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/5/2006	Corp - Planning for upcoming European Planning meeting	2.2			A1
Lameier	Kristin D.	KDL	Staff	7/5/2006	Documenting the inventory performed at the Delphi Plant in Dayton, OH.	8.0			A1
Miller	Nicholas S.	NSM	Manager	7/5/2006	Reviewing FAS 133 FRD to understand accounting requirements applicable to Delphi.	1.9			A1
Miller	Nicholas S.	NSM	Manager	7/5/2006	Reviewing the articles of corporation and preparing them for the perm file.	1.0			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Preparation of email to B. Garvey to discuss final scope of SAP work performed.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Prepared International testing instructions for E&Y Paris team.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Preparation of email to E&Y Brazil team to discuss Q1 testing procedures and how this will impact testing procedures.	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Call with IT SOX PMO to discuss agenda topics for meeting with IT SOX Director.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/5/2006	Conference call with M. Martell and A. Tanner to discuss agenda topics for meeting with J. Piazza and B. Thelen.	1.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/5/2006	E&C - Travel time to the Sandusky, OH inventory location.	4.5			A1
Rothmund	Mario Valentin	MVR	Staff	7/5/2006	E&C - Performing Inventory Observation at Sandusky, OH location.	5.8			A1
Smith	Christopher W.	CWS	Executive Director	7/5/2006	ETR review discussion w/ B. Van Leeuwen	0.4			A1
Stille	Mark Jacob	MJS	Staff	7/5/2006	Emergency/Urgent Change meeting with D. Casacchia and B. Hegelund.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/6/2006	Corp - Planning for upcoming European Planning meeting	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/6/2006	Corp - Response on Q1 International Reporting	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	7/6/2006	DPSS - Documented feedback for Corporate Audit based on review of Delphi A and DPSS journal entry testing.	1.4			A1
Marold	Erick W.	EWM	Senior	7/6/2006	DPSS - Review of Corporate Audit Services journal entry testing for DPSS.	2.1			A1
Marold	Erick W.	EWM	Senior	7/6/2006	DPSS - Review of corporate audit's journal entry testing for Delphi A.	2.8			A1
Marold	Erick W.	EWM	Senior	7/6/2006	Searched SEC filings for Exhibit I as referenced in the Employee Matters Agreement between Delphi Corporation and GM.	1.7			A1
Opaleski	Julie E.	JEO	Intern	7/6/2006	Organized international controls documents	3.4			A1
Pacella	Shannon M.	SMP	Manager	7/6/2006	Preparation of email sent to E&Y Brazil team confirming proposed August testing timeline.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/6/2006	Preparation of email sent to E&Y Mexico team asking for detail on additional hours incurred for testing.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/6/2006	Call with Sr. Manager to discuss outcome of meeting with IT SOX Director and Internal Audit Director.	0.8			A1
Peterson	Christopher A.	CAP	Manager	7/6/2006	Assemble and review int'l workpapers received to date.	0.9			A1
Peterson	Christopher A.	CAP	Manager	7/6/2006	Global Network AWS Review	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/6/2006	E&C - Prepared Inventory report summary for Saginaw	3.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/6/2006	E&C - Cleared Open Items on Tooling Walkthrough	4.6			A1
Sheckell	Steven F.	SFS	Partner	7/6/2006	Attend IT status update meeting	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/6/2006	International accounting issue resolution	0.9			A1
Stieritz	Jeffrey R.	JRS	Staff	7/6/2006	Performed inventory observation for Delphi at the Kettering Plant.	8.0			A1
Stille	Mark Jacob	MJS	Staff	7/6/2006	Additional documentation of global network emergency/urgent change process.	0.7			A1
Theodore	Michele A.	MAT	Senior	7/6/2006	SAS Review - Confirmation memorandum per L. Bunker	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Correspondence with A. Krabill regarding Poland SRM; forward accordingly.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Correspondence with M. Boehm regarding inventory workpapers received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Preparation of email to K. Gerber regarding Delphi Security Badge/Network Access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Work on Team Server/Network connection outage with M. Boehm and G. Curry.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/7/2006	DPSS Quarterly Review - call with T. Clark and A. Krabill regarding revenue recognition policies	0.8			A1
Boehm	Michael J.	MJB	Manager	7/7/2006	DPSS Quarterly Review - Review of settlement agreement and related accounting memo regarding Flextronics quality issues.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/7/2006	Quarterly Review - Review of significant agreements related to executive compensation, sale of battery business to JCI, stock options, etc.	4.4			A1
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Status update with M. Pagac re: Key 1qtr issues for E&C division.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	Corp - Planning for upcoming European Planning meeting	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	Corp - Response on Q1 International Reporting	0.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	Corp - Review of AWS file for upcoming European Planning meeting	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/7/2006	DPSS - Call with M. Boehm to discuss accounting for price changes.	0.4			A1
Opaleski	Julie E.	JEO	Intern	7/7/2006	Reviewed ETBR documentation from management.	3.9			A1
Opaleski	Julie E.	JEO	Intern	7/7/2006	Prepared a list of review concerns regarding ETBR documentation.	2.2			A1
Pacella	Shannon M.	SMP	Manager	7/7/2006	Preparation of email to E&Y France team for work to be performed at CSC to discuss testing procedures to be performed.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/7/2006	Call with E&Y Paris to discuss testing procedures to be performed for SAP.	0.4			A1
Rothmund	Mario Valentin	MVR	Staff	7/7/2006	E&C - Preparation of inventory observation workpapers for Sandusky, OH.	2.2			A1

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Rothmund	Mario Valentin	MVR	Staff	7/7/2006	E&C - Cleared Open Items on Tooling Walkthrough and SOPA's	3.3			A1
Stille	Mark Jacob	MJS	Staff	7/7/2006	Preparation and gathering training materials for intern starting 7/10/06.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/9/2006	Prepare meeting materials for TSRS status meeting with core team.	3.5			A1
Abraham	Lisa M.	LMA	Intern	7/10/2006	Testing kickoff meeting with the Vega Competency Center	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/10/2006	Select Sample for Program Change User Access Testing for SAP: PN1, PN2, PHR	0.8			A1
Abraham	Lisa M.	LMA	Intern	7/10/2006	Formatting and updating SAP Basis Workprogram	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Run hours incurred through GFIS for budget to actual analysis, GFIS not updated.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Review and forward correspondence from Luxembourg regarding inquiry.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Correspondence with K. Gerber regarding Delphi Security Badge/Network Access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Correspondence with T. Van Goethem regarding Serial Numbers for engagement team.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Preparation of email to J. Hasse regarding E&Y Network Access for multiple individuals.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Interim - Coordination of DPSS physical inventory observation at Plainfield Warehouse with N. Cebulko.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Quarterly Review - Worked on staffing model and identification of a senior for DPSS division.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	Quarterly Review - Review of long-term incentive agreements as part of significant agreement review.	1.5			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	Planning - Consolidated: Review of control testing programs with engagement seniors	1.4			A1
Boehm	Michael J.	MJB	Manager	7/10/2006	Corporate Walkthroughs: Review of Financial Statement Close process documentation	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Cash	Kevin L.	KLC	Partner	7/10/2006	Status update conference call re TSRS coordination and IT audit issues noted to date	1.6			A1
Henning	Jeffrey M.	JMH	Partner	7/10/2006	Conference call re: TSRS status	1.4			A1
Huffman	Derek T.	DTH	Senior	7/10/2006	Review of SAP testing templates and data requirements	0.6			A1
Huffman	Derek T.	DTH	Senior	7/10/2006	SAP testing kick-off meeting with L. Abraham, M. Still, D. Steis, R. Hale and D. Nguyen	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Call with S. Sheckell to discuss issues to be addressed this week	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Additional call with S. Sheckell to discuss issues to be addressed this week	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Discussions with M. Boehm and N. Miller to get an updated status of our corporate Q1 work.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Finalization of the agenda for the European Planning meeting in Prague	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Review of initial audit procedures in AWS	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Review of the SAS 65 approach used for testing of controls.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Corp - Discussion with another office regarding staffing	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	DPSS - Final review and sign-off of certain Q1 papers.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	DPSS - Review of Q2 warranty settlement memo and discussion with C. Anderson	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	E&S - Discussion with M. Boehm and call with division to discuss Q1 and interim timing	0.3			A1
Marold	Erick W.	EWM	Senior	7/10/2006	Detail reviewed additional documentation added by K. Horner to the fixed asset workpapers.	2.6			A1
Marold	Erick W.	EWM	Senior	7/10/2006	Prepared Q2 client assistance request for clients.	2.9			A1
Marold	Erick W.	EWM	Senior	7/10/2006	Prepared a summary of wire room journal entries recorded as part of a CJV during Q1 2006.	3.5			A1
Martell	Michael A.	MAM	Principle	7/10/2006	Internal TSRS/core status meeting	1.6			A1
Martell	Michael A.	MAM	Principle	7/10/2006	TSRS/client update status meeting	1.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/10/2006	Review of the FAS 133 derivative walkthrough.	2.2			A1
Miller	Nicholas S.	NSM	Manager	7/10/2006	Preparation of memo to discuss the company's hedging process.	3.1			A1
Miller	Nicholas S.	NSM	Manager	7/10/2006	Meeting with D. Mc Collom to discuss the status of their journal entry procedures.	2.1			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Attend weekly IT Executive Status Meeting.	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Discuss testing issues with IA for Coda and Primo applications.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Discuss Internal Audit testing issues with Partner.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Print/assemble meeting materials for TSRS Status Meeting with Core.	1.2			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Attend monthly TSRS status meeting with Core.	1.5			A1
Pacella	Shannon M.	SMP	Manager	7/10/2006	Attend weekly IT SOX PMO status meeting.	1.5			A1
Rasmussen	Kyle M.	KMR	Intern	7/10/2006	Review Delphi training packet and 10K from previous year in order to get more background information on the company.	4.2			A1
Simpson	Jamie	JS	Senior Manager	7/10/2006	General review of Corp. fixed asset and lease walkthroughs.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/10/2006	Review of Delphi international audit instructions.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/10/2006	TSRS status meeting to discuss timing, scope, budget to actual.	1.4			A1
Stille	Mark Jacob	MJS	Staff	7/10/2006	Review of SAP walkthrough	0.5			A1
Stille	Mark Jacob	MJS	Staff	7/10/2006	Kick-off meeting for SAP testing with Delphi contacts.	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	Preparation of agenda and materials for IT executive update meeting with J. Piazza	0.6			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	Preparation for TSRS update meeting with core team - review and update of materials	0.7			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	IT executive update meeting with J. Piazza, M. Harris, B. Garvey, PWC, and M. Martell to discuss newly scoped IT sites and international testing timing	1.1			A1
Tanner	Andrew J.	AJT	Senior Manager	7/10/2006	Meeting with J. Henning, J. Simpson, K. Cash, M. Martell, and S. Pacella to discuss IT progress and open items	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Review correspondence on Delphi UK grant claim per J Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Print, log and file newly issued IA reports received by T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with J. Simpson regarding Luxembourg inquiry.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with E. Marold regarding Delphi Inventory - Los Indios First 5 shippers and receivers; forward accordingly.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with M. Kearns regarding Delphi Contact List.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Locate Delphi contact information on Delphi intranet per M. Kearns.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with J. Hasse regarding E&Y Badge Information/Network access.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with M. Sakowski regarding move of Delphi issued computer.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Correspondence with team regarding Delphi 2005 10-K (Filed).	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Preparation of E&Y MAC Address Log per request of M. Sakowski.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Coordination of move to D building including all technical matters.	1.3			A1
Beckman	James J.	JJB	Partner	7/11/2006	SALT contingency walkthrough with C. Tosto, L. DeMers, and Delphi SALT team.	5.0			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Walkthroughs - Review of FAS 123(r) documentation.	1.8			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Interim - Review of Activity 9 & 10 substantive worksteps	2.3			A1

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Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Walkthroughs - Review of Corporate Fixed Asset walkthrough documentation and applicable FAS 13 guidance	2.7			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	DPSS Interim - Coordination of Plainfield Inventory with M. Chizek.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/11/2006	Corporate Walkthroughs - Review of wire room documentation	1.2			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Meet with C. Tosto, J. Beckman, and J. Hegelmann of E&Y to debrief walkthrough meetings completed.	0.4			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Walk through tax contingency process (Federal portion) with S. Gale, M. Lewis, C. Tosto, J. Hegelmann, J. Beckman, and S. Reddy.	0.9			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Walk through tax contingency process (sales and use, property tax) with S. Gale, B. Luethge, R. Colbe, H. Soon, C. Tosto, J. Beckman, S. Reddy, and J. Hegelmann.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	7/11/2006	Walk through tax contingency process (State and Local Tax) with S. Gale, D. Olbrecht, C. Tosto, J. Beckman, S. Reddy, and J. Hegelmann.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Discussion with E&Y staff re: summary of meeting discussions on contingency process	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Meeting with M. Lewis regarding how tax department is related to income tax accounting process.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Meeting with D. Olbrecht re: State and Local tax process.	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/11/2006	Meeting with B. Lugte re: tax processes	1.2			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Preparation of notes for M. Fitzpatrick regarding Delphi Issues	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Conf. call regarding status with A. Krabill, M. Hatzfeld and J. Simpson.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Conf. call with J. Williams and A. Brazier re: 1st Q issues	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Finalization of the agenda for the European Planning meeting in Prague	0.6			A1

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Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Preparations of slides for European Planning meeting	3.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Review of the 2005 10-K	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	Corp - Work on staffing	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	DPSS - Review and discussion of GM-SPO price increase memo	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	DPSS - Review of cores memo	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/11/2006	DPSS - Review of Q2 warranty settlement memo and discussion with C. Anderson	0.4			A1
Marold	Erick W.	EWM	Senior	7/11/2006	Cleared review notes related to the capital lease walkthrough.	3.1			A1
Marold	Erick W.	EWM	Senior	7/11/2006	Finalized documentation of the stock compensation process.	3.3			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Review of E&Y's FAS 133 FRD.	1.4			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Documentation of meeting regarding the purchasing contracts, including research and consideration as to whether certain of them met the criteria of a derivative.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Meeting with S. Ugorowski to discuss the purchasing contracts that he manages.	2.1			A1
Miller	Nicholas S.	NSM	Manager	7/11/2006	Review of the pension and OPEB walkthrough.	2.9			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Forward testing instructions to Germany.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Update AWS File to include in scope application drop down menu.	0.3			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Call with Internal Audit to discuss partner feedback on password control issues for CODA and Primmo	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Coordinate conference calls with UK, China and Korea to schedule testing timing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Respond to emails re: SOD and access review testing procedures.	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	TSRS status meeting with Core Sr. Manager	0.7			A1
Pacella	Shannon M.	SMP	Manager	7/11/2006	Call with Cleveland team to discuss upcoming scope of testing procedures and status on remediation.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/11/2006	Coordination of move from building C to building D at Delphi	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	7/11/2006	Review Delphi training packet and 10K from previous year in order to get more background information on the company.	5.9			A1
Reddy	Smitha Pingli	SPR	Manager	7/11/2006	Discussion w/ C. Tosto, J. Beckman, and J. Hegelmann re: process issues related to contingency meetings	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	7/11/2006	Tax contingency meetings with: S. Gale, Mary, D. Olbrecht, B. Luethge, J. Beckman, C. Tosto, L. DeMers, and J. Hegelmann.	2.9			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Discussion with D. Kolano regarding UK pre-approval request.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of UK pre-approval request information.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Discussion with team on division staffing.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Time spent responding to E&Y China team email.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Time spent responding to E&Y Luxembourg emails.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of international engagement instructions.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Discussion with S. Pacella regarding JE testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of internal audit reports for Q1.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/11/2006	Review of Delphi 10Q.	2.0			A1
Stille	Mark Jacob	MJS	Staff	7/11/2006	Submitting SAP listings of new and changed users and program changes.	0.6			A1
Stille	Mark Jacob	MJS	Staff	7/11/2006	Review of SAP documentation with L. Abraham.	1.2			A1
Tosto	Cathy I.	CIT	Partner	7/11/2006	Review on law changes	0.2			A1
Tosto	Cathy I.	CIT	Partner	7/11/2006	Work on walkthroughs for SALT indirect, income tax and federal income tax contingent tax reserve processes.	3.9			A1
Abraham	Lisa M.	LMA	Intern	7/12/2006	Review of management documentation for Steering	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/12/2006	Review of walkthrough to determine supporting documentation for testing	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Abraham	Lisa M.	LMA	Intern	7/12/2006	Formatting and updating SAP Basis Workprogram	1.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Begin package preparation of Delphi Q1 10-Q, etc. per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Escort K. Rasmussen and L. Abraham to security to obtain badge.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Coordination of move to D building including all technical matters.	2.1			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	Corporate Walkthroughs - Financial Statement Close/Hyperion walkthrough meeting with M. Whiteman and related preparation (e.g. review of process narratives meeting agenda, etc.)	2.8			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Call with J. Steele to discuss accounting for customer returns to Specmo facility.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss Core Accounting policy and CE Warranty issues.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Meeting with S. Uppal to discuss FAS 112 issues and transition plan for E&S.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	Quarterly Review - Review of significant Corporate accounting memos from Q1 and Q2 2006	2.8			A1
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Interim - Coordination of Plainfield Inventory observation with O. Elder, DPSS PC&L.	0.3			A1
Crosby	Katie L.	KLC	Staff	7/12/2006	Documentation of inventory for Anderson, Indiana location.	1.4			A1
DeMers	Laurie A.	LAD	Senior Manager	7/12/2006	Meeting with C. Tosto, D. Kelley and J. Hegelmann regarding debrief of all tax contingency walkthrough meetings for indirect taxes, Federal, SALT and non-U.S.	0.8			A1
DeMers	Laurie A.	LAD	Senior Manager	7/12/2006	Review tax contingency walkthrough documentation and exhibits.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthrough - edits to Non-U.S. process U-120	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthroughs - edits to U.S. process U-120	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	Meet with L. DeMers to review edits made to the U.S. and Non-U.S. process walkthroughs	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	Meet with C. Tosto, D. Kelly & L. DeMers to discuss areas of potential weaknesses in the various processes	2.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthroughs - work on contingency reserve of consolidated process.	1.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/12/2006	404 Walkthroughs - Review and update other sections of the consolidated process.	1.8			A1
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Conf. call with J. Simpson re: quarterly rep letter	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Logistics for the European Planning meeting	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Continue review of the 2005 10-K	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Review of activities 9&10 in the AWS file.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	Corp - Staffing discussions and planning	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/12/2006	DPSS - Review and discussion of GM-SPO price increase memo	0.6			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Meeting with M. Whiteman and M. Boehm to discuss the financial statement close process as it relates to Hyperion, DGL, ETBR, and SAP.	2.9			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Cleared review notes related to the environmental walkthrough.	3.3			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Meeting with Corporate Audit regarding the NSJE testing performed by Corporate Audit.	0.9			A1
Marold	Erick W.	EWM	Senior	7/12/2006	Subsequent documentation to update the status of our additional review of the NSJE testing performed by Corporate Audit.	1.4			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Review of the FAS 133 walkthrough.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Review of the pension and OPEB walkthrough.	2.5			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Review of the accrued liabilities walkthrough.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/12/2006	Meeting with B. Thelen and D. Kolano to discuss the journal entry testing procedures.	2.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Prepared spreadsheets analyzing SOPA adjustments made to Q1 income statement	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Obtaining ID badge for Delphi.	0.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Coordinate delivery of files to M. Pagac at the Troy E&Y office	0.5			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Preparing letter of representation for the Q1 10Q.	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Locating audit files for M. Pagac	0.7			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Review of 2005 10K to gain a better understanding of the business	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/12/2006	Updating spreadsheets dealing with materiality and TE	2.0			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussions with corporate team regarding Q1 status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussion with E. Marold and M. Boehm regarding corp. capital leases.	1.3			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussions with N. Miller regarding derivatives.	2.2			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Time spent responding to international emails.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Discussion with A. Krabill regarding international instructions and meetings.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Preparation of international engagement instructions.	1.6			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Preparation of email to J. Volek and A. Kulikowski regarding pension testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/12/2006	Preparation of Q1 rep letter.	1.2			A1
Stille	Mark Jacob	MJS	Staff	7/12/2006	Time spent with L. Abraham going over review of mgmt assessment for SAP.	0.7			A1
Stille	Mark Jacob	MJS	Staff	7/12/2006	Time spent with L. Abraham going over test templates, reliance strategy, and populations for testing for SAP.	1.3			A1
Tosto	Cathy I.	CIT	Partner	7/12/2006	Discussion with D. Kelley, L. DeMers, and J. Hegelmann regarding 404 work	2.1			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Discussed Q1 review with C. Tosto.	0.3			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Located and printed 10-K.	0.2			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Reviewed ETR Summary schedule received from Zach.	0.7			A1
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Preparation of email to Zach to obtain support for ETR schedules.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Discussed support that J. Hegelmann and L. DeMers obtained for 404 work.	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/13/2006	SAP testing status update call with D. Huffman, M. Stille, D. Steis, R. Hale, and D. Nguyen	0.4			A1
Abraham	Lisa M.	LMA	Intern	7/13/2006	Reviewed supporting evidence for Steering, gathering user listings for samples	0.8			A1
Abraham	Lisa M.	LMA	Intern	7/13/2006	Review of management documentation for Steering	1.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with M. Rothmund and M. Kearns regarding documents received for E&C.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Preparation of FedEx package of documents received for E&C to M. Rothmund.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with A. Krabill regarding Delphi Q1 SRM's for France.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Updates to international engagement instructions per J. Simpson.	1.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Continue package preparation for S. Sheckell containing Delphi Q1 10-Q, etc. per J. Simpson and A. Krabill.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Cowie regarding Serial Number for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Hasse and M. Sakowski regarding E&Y Badge/Network Access for new building.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with finance group and J. Simpson regarding U.S. Client Continuance 2006 DB.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Preparation of double-sided copies of 10-K for J. Simpson and A. Krabill.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Coordination of move to D building including all technical matters.	2.1			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Follow-up with R. Hofmann regarding tooling rollforward	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Review of tooling rollforward documentation provided by R. Hofmann.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	Corporate Walkthroughs - Review of Debt, Corporate AP, and Stock Compensation documentation	2.6			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	Quarterly Review - Meeting with A. Krabill to provide a divisional and Corporate quarterly review status update	0.9			A1
Boehm	Michael J.	MJB	Manager	7/13/2006	Quarterly Review - Review, editing, and discussions with engagement seniors regarding 2nd quarter client assistance listing	1.1			A1
Crosby	Katie L.	KLC	Staff	7/13/2006	Completion of Inventory documentation for Anderson, Indiana location.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Follow-up communication with C. Smith regarding status of Q1 review and timetable to begin.	0.2			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Complete comments on issues template for valuation allowance process and APB 23 process.	0.6			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Prepare comments on issues template for the tax contingency process.	0.7			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Review and discuss the walkthrough Form U-120 with J. Hegelmann, including exhibits for the Federal, Non-U.S. State and Local areas.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Prepare executive level summary document of work performed and comments regarding the walkthrough of tax process in preparation of internal meeting with D. Kelley and C. Tosto.	3.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Review tax footnotes on 10-K.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Work on edits to walkthroughs of the U.S. process	1.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Meet with J. Erickson, A. Krabill and L. DeMers re: Q1 workpapers	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Consolidated process - work on drafting customs portion of contingency reserve	1.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Review and discuss process walkthroughs with L. DeMers	3.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with K. Asher regarding Delphi status, Delphi meetings, etc.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with E&Y Delphi team to coordinate quarterly review procedures, timing and staffing	1.6			A1
Huffman	Derek T.	DTH	Senior	7/13/2006	SAP testing status update call with L. Abraham, M. Stille, D. Steis, D. Nguyen and R. Hale	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Conference call with B. Welsh to discuss European Planning meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Discussions with S. Uppal regarding her transfer to E&S and a summary of some of the larger items there to date.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Meeting with A. Braizer to discuss several Q1 and Q2 technical accounting memos	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Meeting with D. Bayles to discuss tooling roll-forward for Q1	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Preparation of slides for the European planning meeting	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Review of Q1 10-Q	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	DPSS - Meeting with C. Anderson and M. Boehm to discuss Q2 accounting topics	1.3			A1
Marold	Erick W.	EWM	Senior	7/13/2006	Assigned systems to each application and IT dependent control in AWS.	2.6			A1
Marold	Erick W.	EWM	Senior	7/13/2006	Review of SAS 65 and consideration of its applicability to the use of Corporate Audit in regards to journal entry testing.	2.6			A1
Marold	Erick W.	EWM	Senior	7/13/2006	Preparation of SAS 65 memo regarding our consideration of internal audit in regards to auditing journal entries.	3.3			A1
Miller	Nicholas S.	NSM	Manager	7/13/2006	Schedule Q2 review with C. Zerull.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/13/2006	Work on open M. Hatzfeld Q1 review notes.	1.3			A1
Miller	Nicholas S.	NSM	Manager	7/13/2006	Wrap up of review of Q1 journal entries.	2.2			A1
Pacella	Shannon M.	SMP	Manager	7/13/2006	Discuss SAS 99 non standard journal entry testing requirements with Internal Audit.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/13/2006	Conference call with APO to schedule testing timing with local Delphi IT Management.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	7/13/2006	Conference call with UK to discuss testing timing with local Delphi IT management.	1.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/13/2006	Reviewing the 2005 10K of Delphi to gain a better understanding of the business	1.5			A1
Rasmussen	Kyle M.	KMR	Intern	7/13/2006	Moving supplies and audit materials from building B to building D at Delphi	4.7			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussions with M. Boehm and E. Marold regarding capital leases.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussion with C. Nobbs (E&Y UK) regarding prepapproval request.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Preparation of international audit instructions.	2.7			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Time spent moving items to new audit space.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Preparation of emails to team regarding Q1.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussions with J. Volek regarding forecast letter and 15 key controls.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Meeting with B. Thelen and D. Kolano regarding Q1 JE testing.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussions with team regarding Q1 and Q2 JE testing and documentation.	1.4			A1
Stille	Mark Jacob	MJS	Staff	7/13/2006	Status update meeting for SAP testing.	0.4			A1
Stille	Mark Jacob	MJS	Staff	7/13/2006	Time spent with L. Abraham reviewing steering testing, populations, samples.	0.5			A1
Abraham	Lisa M.	LMA	Intern	7/14/2006	Population validation and sample selection for SAP systems in scope	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/14/2006	Generated SAP testing sample	0.6			A1
Abraham	Lisa M.	LMA	Intern	7/14/2006	Generated LID population sample	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with J. Simpson regarding IA reports reviewed.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Updates to international engagement instructions per J. Simpson.	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with J. Simpson regarding bankruptcy news.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with J. Simpson regarding copy of 10-K.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Correspondence with K. Rasmussen and J. Simpson regarding GIS database project for family tree.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Coordination of move to D building including all technical matters.	2.2			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Meeting with A. Krabill to go through comments on FAS 123(r) implementation walkthrough.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Meeting with A. Krabill to review Environmental walkthrough comments.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Discussed A&A guidance of June 6, 2006 regarding stock options with A. Krabill and E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Corporate Walkthroughs - Research related to stock option dating.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	DPSS Quarterly Review - Preparation of workpaper package for K. Asher to review.	0.2			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	E&S Quarterly Review - Call with R. Hofmann to discuss tooling rollforward	0.3			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	E&S Quarterly Review - Synchronization of AWS file reviewed by J. Henning to AWS	0.3			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Time incurred to set up new audit area in D building.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Quarterly Review - Review of 6/30/06 Operating /Forecast letter	0.4			A1
Boehm	Michael J.	MJB	Manager	7/14/2006	Quarterly Review - Review of documentation related to 15 Key Controls.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/14/2006	Meet with J. Erickson regarding follow-up for 404 process walkthrough items.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/14/2006	Coordination of tax workpapers to new audit space	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Planning conf. call with Delphi and E&Y team re: completion of 1Q and 2 Q reviews	1.3			A1
Kelley	Daniel F.	DFK	Partner	7/14/2006	Q1 review of work papers	4.0			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Preparations of slides for European Planning meeting	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Review of Environmental walkthrough.	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Discussion with M. Boehm regarding environmental walkthrough.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Review of pension memo edits from the Company	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	Corp - Review of stock option walkthroughs	2.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	DPSS - Review and discussion of GM-SPO price increase memo	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/14/2006	DPSS - Review of Q1 legal analysis	0.4			A1
Marold	Erick W.	EWM	Senior	7/14/2006	Discussions with A. Krabill regarding his review of the environmental walkthrough.	1.1			A1
Marold	Erick W.	EWM	Senior	7/14/2006	Discussions with A. Krabill regarding his review of the stock compensation process.	1.3			A1
Marold	Erick W.	EWM	Senior	7/14/2006	Preparation of a PowerPoint presentation to outline E&Y's supplemental audit guidance in regards to initial audits for upcoming Int'l meeting.	3.3			A1
Martell	Michael A.	MAM	Principle	7/14/2006	Discussion with the team regarding questions on control issues resolutions and retesting	1.0			A1
Miller	Nicholas S.	NSM	Manager	7/14/2006	Review of FAS 133 walkthrough.	0.7			A1
Miller	Nicholas S.	NSM	Manager	7/14/2006	Inventory observation scheduling updates.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/14/2006	Reviewed SAP BASIS workprogram and sent to EMEA teams.	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Prepared spreadsheets SOPA analyzing adjustments made to Q1 income statement	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Moving supplies and audit materials from building B to building D at Delphi	0.6			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Reviewing workpapers to make sure they have been properly signed off on.	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Reviewing the 2005 10K of Delphi to gain a better understanding of the business	1.6			A1
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Updating the Delphi Corp. Independence tree on the E&Y GIS website	4.0			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Preparation of international audit instructions.	3.6			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussions with H. Aquino and K. Rasmussen regarding population of Delphi family tree.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussions with D. Kolano regarding Q1 JE testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussions with team regarding Q1 JE testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	7/14/2006	Preparation of Q1 rep letter	1.3			A1
Stille	Mark Jacob	MJS	Staff	7/14/2006	Preparation for Steering testing (selecting samples, requesting supporting documentation, review of DITGC).	1.4			A1
Sheckell	Steven F.	SFS	Partner	7/15/2006	Audit planning review	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Review and comment on status agenda	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Review of form 10-Q for first quarter	1.4			A1
Abraham	Lisa M.	LMA	Intern	7/17/2006	Created the SAP Lead Sheet	4.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with J. Simpson and M. Pagac regarding Updated Saginaw Timing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Update IA report log for new report received.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Print and file new IA report received from T. Bishop.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with J. Simpson regarding Delphi Fee communication - Romania.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Work on revising Int'l Instructions per J. Simpson and A. Krabill.	3.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with J. Cowie regarding Serial Number for C. Chandler network access.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with M. Sakowski regarding E&Y Space in D building.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Print KDAC S/H Agreement and Article of Inc. per S. Sheckell.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with A. Ranney and J. Simpson regarding Delphi Board Minutes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with M. Sakowski regarding E&Y New MAC Addresses.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Preparation of extra copies of Delphi 2005 10-K per J. Simpson and S. Sheckell.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Network coordination with Tom from EDS for team connectivity.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Preparation of emails regarding Accounting for Uncertainty in Income Taxes (FIN No. 48) - Invitation per A. Krabill.	0.7			A1
Asher	Kevin F.	KFA	Partner	7/17/2006	Quarterly review status update	1.9			A1
Asher	Kevin F.	KFA	Partner	7/17/2006	Review of first quarter Form 10-Q	3.1			A1
Beckman	James J.	JJB	Partner	7/17/2006	Discussion with S. Reddy regarding process documents and purposes	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Corporate Walkthroughs - Correspondence with A. Brazier regarding Functional Currency Adjustment meeting.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Corporate Walkthroughs - preparation for meeting regarding Functional Currency Adjustment (i.e. review of 12/31/05 Accounting Memo and PowerPoint presentation of adjustment methodology).	0.6			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	DPSS Quarterly Review - Preparation of documentation related to audit response to year-end control deficiencies.	1.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	E&S Quarterly Review - Preparation of documentation related to audit response to year-end control deficiencies.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	E&S Walkthroughs - Preparation of materials related to Special Tools walkthrough discussion with R. Hofmann.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	E&S Walkthroughs - Review of Special Tools reconciliations provided by S. Garza, E&S.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Planning Consolidated - Research of test of controls strategy for multi-location audits.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Planning Consolidated - Preparation of AWS Training file for European team planning event.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Planning Consolidated - Review of 15 Key Controls documentation, templates, and related FTT Presentation slides.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/17/2006	Quarterly Review - Discussion of 1st quarter 10-Q tie out documentation approach with engagement seniors and interns.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Quarterly Review - Met with P. Brusate and L. Maynarich to review 10Q support binder.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/17/2006	Quarterly Review - Review of key debt agreements and preparation of summary document.	0.7			A1
Chandler	Chase	CC	Intern	7/17/2006	Reviewed audit work with A. Ranney.	0.4			A1
Chandler	Chase	CC	Intern	7/17/2006	Directions on assignment given by A. Ranney	0.6			A1
Chandler	Chase	CC	Intern	7/17/2006	Introduction to E&Y team and overview of the company	1.1			A1
Chandler	Chase	CC	Intern	7/17/2006	Recreated comparative PL statement and BS in Excel.	2.4			A1
Chandler	Chase	CC	Intern	7/17/2006	Updated consolidated statements for Steering and E&S	3.8			A1
Ellis	Timothy A.	TAE	Senior	7/17/2006	Review testing instructions provided by E&Y Detroit to understand scope of testing procedures to be performed.	2.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Meet with J. Erickson re: 1st quarter workpapers	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review Summary of Issue Matrix worksheets.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Prepare and edit Summary of Issue Matrix worksheets for Tuesday meeting.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review 404 walkthrough docs.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Edit and print 404 walkthrough docs in preparation for Tuesday meeting.	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review 1st quarter work papers received from J. Ericson with C Smith	1.6			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review and comment on E&C accounting memos for Q1 - JV questions	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Conf. call with J. Enzor relative to company shared services initiatives	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review agenda for 1st quarter status call	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review Draft 10-Q for first quarter	2.0			A1
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review 1Q/2Q accounting memos - Saginaw division	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/17/2006	Corp - Meeting with E&Y Prague to discuss their planned audit approach and materials for the meeting they had prepared	7.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/17/2006	Corp - Travel to Prague for the European Planning meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	7/17/2006	Finalized SAS 65 memo regarding journal entry review.	1.1			A1
Marold	Erick W.	EWM	Senior	7/17/2006	Meeting with P. Brusate to develop an understanding of the completion of Form 10-Q.	2.2			A1
Marold	Erick W.	EWM	Senior	7/17/2006	Reviewed Saginaw Q2 accounting memo's as prepared by Saginaw's finance managers.	1.3			A1
Martell	Michael A.	MAM	Principle	7/17/2006	Meeting with J. Piazza, B. Garvey, M. Harris, A. Tanner, S. Pacella, and B. Garvey to discuss modified test procedures, timing and SOD	0.9			A1
Martell	Michael A.	MAM	Principle	7/17/2006	Workpaper review discussion.	2.2			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Discussion with M. Emery regarding the status of her reviews.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Review of FAS 87 and FAS 106 guidance to support review of the pension and OPEB process.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Discussions with J. Schmidt regarding various topics, including the reconciliation of hedges to the G/L, the calculation of the value of certain precious metal contracts, and the data she had about all outstanding contracts at the end of the year.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Obtaining and reviewing data on the total number of outstanding derivative instruments from A. Perry.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Additional review and preparation of the summary memo on FAS 133.	3.3			A1
Miller	Nicholas S.	NSM	Manager	7/17/2006	Inventory scheduling requests.	1.2			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Met with Sr. Manager and Exec. Director to discuss testing issues found at GM.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Met with team to discuss cleared GM review notes.	0.4			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Attend IT SOX Executive Update Meeting.	0.8			A1

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Pacella	Shannon M.	SMP	Manager	7/17/2006	Created slides to be included in the Europe Planning Meeting presentation.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/17/2006	Weekly IT SOX PMO Status Meeting.	1.5			A1
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-setting up Q1 10-Q overall analytics.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-testing completion of hedge documentation for derivatives.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-meeting with team to discuss status and preparation for Q1 review procedures.	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/17/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	4.9			A1
Sheckell	Steven F.	SFS	Partner	7/17/2006	Review representation letter	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/17/2006	Review draft form 10 Q	3.8			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Review of international instructions.	1.7			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with K. Asher regarding Deloitte access letters.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Review of Q1 legal letter request.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Time spent modifying Q1 rep letter for S. Sheckell's changes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with S. Sheckell regarding Q1 status.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with K. Asher regarding 10Q.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Meet w/ J. Hegelmann re: first quarter tax review documents.	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final tax documents coordination.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter tax review meeting w/ J. Erickson and J. Hegelmann	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Review draft ETR calculation and other first quarter tax review documents	1.1			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final documents - began review.	2.0			A1
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review.	3.8			A1
Stille	Mark Jacob	MJS	Staff	7/17/2006	Analysis and understanding or program change population for steering.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	7/17/2006	Completion of GM review comments.	1.4			A1
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Development of agenda and materials for IT executive update meeting	0.5			A1
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Meeting with J. Piazza, B. Garvey, M. Harris, M. Martell, S. Pacella, and B. Garvey to discuss modified test procedures, timing and SOD	0.9			A1
Abraham	Lisa M.	LMA	Intern	7/18/2006	Terminations testing for Steering mainframe apps	0.9			A1
Abraham	Lisa M.	LMA	Intern	7/18/2006	Testing of periodic user review for Steering mainframe apps	1.7			A1
Abraham	Lisa M.	LMA	Intern	7/18/2006	Testing of new and changed users for steering mainfram applications	2.9			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson regarding revised Interoffice Instructions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Cowie regarding Serial Number for engagement team info.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson regarding Contact Info T. Timko.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Coordination of fax to J. Aughton for E&Y Q1 rep lette per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson and L. Timchak regarding Delphi Worldwide Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Correspondence with J. Simpson regarding gathering of pre-approvals for quarterly checklist.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Escort C. Chandler to security office for badge form.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Network coordination with Tom from EDS for team connectivity.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Coordination of meeting minutes for 2003-2006 per J. Simpson and A. Ranney.	0.7			A1

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Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Updates to team contact list.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Updates to prior badge forms for 24/7 building access for engagement team.	0.8			A1
Asher	Kevin F.	KFA	Partner	7/18/2006	Review of Form 10Q MD & A disclosures	2.9			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Review of Corporate Debt walkthrough review notes with E. Marold	0.3			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Met with A. Brazier and H. Powell to discuss functional currency calculation for Q1.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Reviewed Delphi Accounting memo regarding functional currency.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	Corporate Walkthroughs - Reviewed PowerPoint presentation slides regarding the calculation mechanics/methodology.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	E&S Quarterly Review - Travel time to Kokomo, IN for E&S 2nd quarter review.	3.5			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	DPSS Quarterly Review - Review of 2nd Quarter accounting memos and significant agreements for DPSS division	2.2			A1
Boehm	Michael J.	MJB	Manager	7/18/2006	E&S Quarterly Review - Review of 1st quarter E&S analytics	1.3			A1
Chandler	Chase	CC	Intern	7/18/2006	Coordination of obtaining Delphi security badge.	0.5			A1
Chandler	Chase	CC	Intern	7/18/2006	Finished updating the consolidated IS and BS	1.6			A1
Chandler	Chase	CC	Intern	7/18/2006	Matched the corporations financials with the Hyperion financials	1.7			A1
Chandler	Chase	CC	Intern	7/18/2006	Created a consolidated IS and BS within the corporate sector to reference the one already there	2.1			A1
Chandler	Chase	CC	Intern	7/18/2006	Added two sectors to the consolidated financial statements	2.2			A1
Heater	Patricia A.	PAH	Staff	7/18/2006	Prep for Delphi Inventory in Columbus, OH.	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Research SOX #2.	0.8			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2006	AHG quarterly review conference call	0.8			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Prep meeting for 1Q and 2Q review	1.2			A1

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Henning	Jeffrey M.	JMH	Partner	7/18/2006	Prep for David's SOX review	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Update/review agenda for status call on Wednesday.	0.6			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Sent inquiry to L. Criss for explanations to clear fixed asset review notes.	0.4			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Received review notes from E. Marold relating to follow-up for corporate walkthroughs	0.7			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Worked on clearing review notes from E. Marold for the cash disbursements process walkthrough.	2.6			A1
Horner	Kevin John	KJH	Staff	7/18/2006	Corporate Walkthroughs - Worked on clearing review notes from J. Simpson for the fixed asset walkthrough.	2.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2006	Corp - European Planning Meeting in Prague with E&Y teams from countries that use the ESSC.	6.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/18/2006	Corp - Preparation of materials for the European Planning Meeting	2.1			A1
Marold	Erick W.	EWM	Senior	7/18/2006	E&S - Travel time to Kokomo, IN.	5.2			A1
Marold	Erick W.	EWM	Senior	7/18/2006	Met with and documented discussions with A. Brazier to discuss Q1 and Q2's functional currency adjustment as it relates to FAS 52.	1.3			A1
Marold	Erick W.	EWM	Senior	7/18/2006	Reviewed a memo regarding the Monroe County Revenue Bond Liability and agreed supporting documentation to the general ledger.	1.9			A1
Marold	Erick W.	EWM	Senior	7/18/2006	Prepared on a consolidated Q1 income statement and balance sheet based on information provided to us and compared it to the Hyperion financial statements.	2.2			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Preparation of documentation about the company's accounting for derivative instruments.	2.8			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Planning for the Packard quarterly review.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Scheduling T&I quarterly review with K. Gerber and D. Greenbury.	0.7			A1
Miller	Nicholas S.	NSM	Manager	7/18/2006	Planning for T&I quarterly review.	1.1			A1

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Pacella	Shannon M.	SMP	Manager	7/18/2006	Preparation of email to UK, China and Korea which included testing instructions.	0.6			A1
Pacella	Shannon M.	SMP	Manager	7/18/2006	Attended conference call for Delphi Finance and IT SOX update.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Corporate Walkthroughs-going over review notes with manager related to pension walkthrough	1.0			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-testing completion of hedge documentation for derivatives.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-setting up a consolidation of analytics using division and corp. templates.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-discussing our Q1 review procedures and responsibilities with audit team	2.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/18/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	2.5			A1
Sheckell	Steven F.	SFS	Partner	7/18/2006	Planning for international planning meetings	2.2			A1
Sheckell	Steven F.	SFS	Partner	7/18/2006	Attend Europe planning meetings	8.0			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with N. Miller regarding derivatives.	0.2			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	General review of debt walkthrough.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with S. Sheckell regarding various Q1 activities.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Preparation of E&Y testing schedule for A. Kulikowski.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with S. Pacella regarding non-std JE's.	0.3			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Conf. call with SAP team and S. Pacella to discuss non-std JE testing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussions with J. Hegelmann on tax status.	0.6			A1
Smith	Christopher W.	CWS	Executive Director	7/18/2006	Follow-up requests for 1st quarter tax review items	1.4			A1
Smith	Christopher W.	CWS	Executive Director	7/18/2006	Sec. 404 controls tax meeting reviewing summary results	2.2			A1
Stille	Mark Jacob	MJS	Staff	7/18/2006	Review of new/changed user testing. (Steering)	0.3			A1
Stille	Mark Jacob	MJS	Staff	7/18/2006	Discussion of Super User/Administrator testing with S. Pacella. (Steering)	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	7/18/2006	Time spent with L. Abraham reviewing new/changed user testing, terminations testing, and periodic review testing. (Steering)	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/18/2006	Review and follow-up of controls not walked through, controls issues identified during walkthroughs, and preparation of DITGC Supplemental Memo. (Steering)	1.5			A1
Abraham	Lisa M.	LMA	Intern	7/19/2006	Discussion of Program Change, Emergency Change and Data Conversion Processes with A. Hacker (EDS Steering)	0.3			A1
Abraham	Lisa M.	LMA	Intern	7/19/2006	Testing of periodic user review for Steering mainframe apps	1.3			A1
Abraham	Lisa M.	LMA	Intern	7/19/2006	Documentation of Logical Access Testing for Steering	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with A. Ranney regarding status of Delphi Hyperion computer for E&Y use.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with J. Simpson regarding Delphi Worldwide Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Coordination of Delphi quarterly meetings per S. Sheckell.	0.4			A1
Asher	Kevin F.	KFA	Partner	7/19/2006	Attend audit status meeting	1.1			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of restructuring expense/cash flow template prepared by R. Hofmann.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Meeting with M. Mcwhorter to discuss 2nd quarter PBC list.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of income statement analytics	0.8			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of inventory reserve documentation.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of ONDAS and SES Development Agreements and applicable accounting guidance.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Review of significant reserve rollforward templates.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Status update call with J. Henning and A. Krabill regarding Q2 update.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Preparation for meeting with client to discuss 15 Key Controls	1.4			A1
Chandler	Chase	CC	Intern	7/19/2006	Created a template for Q2 analytic for the consolidated financials and debtors financials	1.7			A1
Chandler	Chase	CC	Intern	7/19/2006	Created and IS BS analytic for the Debtors during 2001	1.7			A1
Chandler	Chase	CC	Intern	7/19/2006	Added suggested controls that generated during the walkthroughs/reviews and added them to the summary of issues	4.5			A1
Heater	Patricia A.	PAH	Staff	7/19/2006	Continued prep for Delphi Inventory in Columbus, OH.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Meet with R. Patel to discuss items on the ETR calculation	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Discuss various tax matters with C. Smith.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Review ETR workpapers developing a list of questions and open items.	0.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Provision work for the tax contingency reserve.	3.3			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Conf. call with E&S team re: status of 2Q review and key issues	0.7			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Discussion with D. Bayles re: internal controls documentation	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review of key dates for B. Dellinger quarterly visits	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Status call debrief with S. Sheckell and J. Simpson.	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Status conference call with Delphi re: qtr and issues	1.2			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Discussion with J. Nolan regarding who to get in contact with to perform cash receipts walkthrough.	0.2			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Meeting with A. Ranney to update walkthrough tracking to the balance sheet to ensure significant account balances have been covered	0.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Sent inquiry to B. Murray for explanations of prepaid account 2605 and impact of current contract negotiations on accounts 2677 & 3677	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Discussion with R. Graham regarding cash receipts and contact to conduct cash receipts process	0.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Discussion with C. Hewlett regarding changes made to repetitive line database to clear review note for cash disbursements walkthrough	0.8			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Review Delphi's corporate process narratives relating to cash management process	1.3			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Updated walkthrough documentation for the prepaid assets walkthrough while clearing review notes from E. Marold.	1.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Worked through review notes from E. Marold for the intercompany matching walkthrough	1.4			A1
Horner	Kevin John	KJH	Staff	7/19/2006	Corporate Walkthroughs: Updated fixed asset walkthrough template based on review notes from J. Simpson.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - European Planning Meeting in Prague with E&Y teams from countries that use the ESSC.	4.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - Preparation for Poland planning meeting	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - Preparation of materials for the European Planning Meeting	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	Corp - Preparation of the summary of the Poland Planning meeting	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	E&S - Q2 Update call with M. Boehm, E. Marold	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/19/2006	E&S - Q2 Update call with M. Boehm, E. Marold and J. Henning	0.3			A1
Marold	Erick W.	EWM	Senior	7/19/2006	Reviewed and documented supporting workpapers for the A/R reserves.	2.8			A1
Marold	Erick W.	EWM	Senior	7/19/2006	Reviewed and documented supporting workpapers related to the Q2 inventory reserves.	3.1			A1

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Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Meeting with D. Greenbury to discuss Q2.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Meeting with E. Crouch to discuss various Q1 items, including the technical accounting memos written and a roll of restructuring charges.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Orienting K. Gerber to the Delphi team and the T&I division.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Address open notes from J. Simpson for Q1 and walkthroughs.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Address open notes from J. Henning for Q1 procedures.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/19/2006	T&I - Close notes that had been cleared for Q1 review and walkthrough procedures.	3.1			A1
Pacella	Shannon M.	SMP	Manager	7/19/2006	Conference call with Internal Audit and SAP VEGA resource to discuss SAP journal entries.	0.8			A1
Pacella	Shannon M.	SMP	Manager	7/19/2006	Discuss testing status with Steering team.	1.4			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Corporate Walkthroughs-adding all controls that the client needs to document to the summary of issues matrix.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-obtaining board meeting minutes for review.	0.3			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-discussing our Q1 review procedures and responsibilities with audit team	0.5			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-sending 10-Q documents to Partner for review.	0.6			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-(Q2) Setting up overall financial statement analytics	1.6			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-Detail reviewing the tie-out of 10-Q financials to supporting documents.	1.7			A1
Ranney	Amber C.	ACR	Senior	7/19/2006	Quarterly Review-Setting up an account analytic of significant reserve accounts for Q1	2.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/19/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	3.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/19/2006	Preparing copies of the minutes of the board meetings for Delphi from 2003 until the present	3.9			A1
Sheckell	Steven F.	SFS	Partner	7/19/2006	Europe planning meetings	8.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/19/2006	Review of FAS 133 FRD for matters related to Delphi.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/19/2006	Preparation of email to A. Kulikowski with requested materials from mtg.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/19/2006	Preparation of email to M. Loeb regarding legal letter.	0.4			A1
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussion with D. Bayles regarding non-std JE testing.	0.5			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Tax information status update	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	1st quarter tax workpaper review.	2.6			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Meeting with R. Patel to discuss foreign tax quarterly schedules.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of follow-up list of questions for J. Erickson.	0.9			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Follow-up regarding new/changed user testing.	0.3			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Follow-up questions related to the periodic review.	0.4			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Discussion with A. Hacker regarding program change, emergency, and data conversion processes.	0.5			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Preparation of DITGC Supplemental Memo.	1.3			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Review of program change listing and selection of sample.	1.3			A1
Stille	Mark Jacob	MJS	Staff	7/19/2006	Review of new/changed user testing.	1.7			A1
Abraham	Lisa M.	LMA	Intern	7/20/2006	Data acquisition and validation for Program Change within SAP	3.3			A1
Abraham	Lisa M.	LMA	Intern	7/20/2006	Data acquisition and validation for Logical Access within SAP	3.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with C. Doran regarding Delphi Worldwide Codes report.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with S. Sheckell regarding Delphi quarterly meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Network coordination with Tom from EDS for team connectivity.	0.7			A1
Asher	Kevin F.	KFA	Partner	7/20/2006	Review of D&T 8-K filing	0.9			A1

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Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Met with M. McDonald to discuss physical inventory observation requests and income statement analytics.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Review of AR Allowance calculation and reconciliation.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Meeting with M. McWhorter and B. Dockemeyer to discuss warranty reserve adjustments and inventory E&O reserve adjustments in 2nd quarter.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Status update call with A. Krabill.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Meeting with M. McWhorter, A. Jackson, and R. Hofmann to discuss analytic templates, E&Y expectations, etc.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Status update call with J. Henning.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Preparation for analytical review meeting with AFD and Accounting Managers.	1.1			A1
Chandler	Chase	CC	Intern	7/20/2006	Researched libor rates and 5 year historical averages for platinum and pladdium online	0.5			A1
Chandler	Chase	CC	Intern	7/20/2006	Ticked and tied the debtors balance sheet for Q1	1.4			A1
Chandler	Chase	CC	Intern	7/20/2006	Tied the 10-Q IS and BS to the Hyperion print off and 2005 10-Q.	2.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Changes to 404 process documents for exhibits received from client.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Meeting prep with C. Smith for meeting with J. Ericson & R. Patel.	0.5			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Meet with C. Smith, J. Erickson and R. Patel to review open items list and ask questions on ETR workpapers.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Prep for process meeting on 7/21.	0.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Work on provision workpapers.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Tax provision workpapers - work on review of ETR calculation	2.2			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2006	E&S - Status conf. call.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Coordinate flights to Kokomo with E. Slazinski for the B. Dellinger visit	0.5			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Preparation of email to J. Simpson re: application of key controls to corporate office	0.2			A1
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Update with M. Hatzfeld re: key issues for E&C	0.3			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: set up meeting with J. Hudson for July 27th to walkthrough cash receipts process	0.2			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Discussion with J. Hudson regarding cash receipts process at HQ for the cash receipts walkthrough	0.8			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Meeting with C. Chapman to clear review notes for the cash disbursements walkthrough	0.9			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Discussion with J. Nolan regarding questions relating to fixed assets to clear review notes	1.1			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: received responses to inquiries from B. Murry for prepaid expense accounts to clear review notes from E. Marold.	1.2			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Meeting with J. Sandora to discuss intercompany matching inquiries to clear review notes for intercompany matching walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Corporate Walkthroughs: Finished clearing review notes for the cash disbursements walkthrough	1.8			A1
Horner	Kevin John	KJH	Staff	7/20/2006	Packard Quarterly Review: Coordinate travel arrangements for travel to Packard for July 24-July 26 for Q2 work	0.4			A1
Huffman	Derek T.	DTH	Senior	7/20/2006	SAP testing status update meeting with D. Steis	0.6			A1
Huffman	Derek T.	DTH	Senior	7/20/2006	SAP testing data extraction	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Follow-up on items from the European planning meeting	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Meeting with E&Y Poland and Poland CFO and CEO to discuss audit planning and prior year issues.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Poland planning meeting with E&Y Poland team.	4.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/20/2006	Corp - Preparation for Poland planning meeting with E&Y Poland team.	1.5			A1
Marold	Erick W.	EWM	Senior	7/20/2006	Reviewed the Q2 restructuring activity and documented activity.	1.8			A1
Marold	Erick W.	EWM	Senior	7/20/2006	Consolidated the analytics provided by the division into one Excel Spreadsheet.	2.1			A1
Marold	Erick W.	EWM	Senior	7/20/2006	Reviewed and documented the warranty reserves and related Q2 activity.	3.1			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	Preparation for and meeting with Rakesh to discuss open derivatives questions.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	Conference call with Packard personnel regarding the inventory observation procedures.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Review of Q1 restructuring charges.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Meeting with S. Kokic to discuss the balance sheet fluctuations.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Meeting with M. Madac to discuss the income statement fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Obtaining and reviewing the trial balance from G. Stevens.	1.4			A1
Pacella	Shannon M.	SMP	Manager	7/20/2006	Attended a meeting with B. Garvey and J. Simpson to discuss Internal Audit's role in assisting with SAS 99 procedures.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/20/2006	Quarterly Review-Review the 10-Q and reviewing for accuracy.	2.3			A1
Ranney	Amber C.	ACR	Senior	7/20/2006	Quarterly Review-Review the debtor statements in the 10-Q for accuracy.	2.8			A1
Ranney	Amber C.	ACR	Senior	7/20/2006	Quarterly review-Walking the intern through the process to tie-out footnotes in the 10-Q to supporting documents.	3.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/20/2006	Performing initial tie out of the 10Q to verify the footnotes.	3.9			A1
Rasmussen	Kyle M.	KMR	Intern	7/20/2006	Preparing copies of the minutes of the Audit Committee and Corporate Governance for Delphi from 2003 until the present	2.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/20/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	7/20/2006	Review international instructions.	1.2			A1
Sheckell	Steven F.	SFS	Partner	7/20/2006	Review draft form 10Q.	1.8			A1
Sheckell	Steven F.	SFS	Partner	7/20/2006	Review of Q1/Q2 review workpapers.	3.9			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Meeting with Director of Treasury regarding derivative follow-up questions.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Discussion with J. Williams regarding Q1 rep letter	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Meeting with B. Garvey to discuss Q2 JE testing.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/20/2006	Modification to draft representation letter based on J. Williams feedback.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	First quarter analytical review	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	Prep. for meeting with J. Ericson regarding 1st quarter tax review issues.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	1st quarter tax review issues meeting w/ J. Erickson and R. Patel.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	7/20/2006	Travel time from Delphi HQ in Troy, MI for first quarter tax review.	3.6			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Meeting with T. Weston to discuss testing procedures and all documentation needed to complete testing.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Roundtrip travel time to Delphi from Pittsburgh	2.6			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Preparation of Client Assistance listing.	0.6			A1
Thomas	Heather M.	HMT	Senior	7/20/2006	Reviewing PWC workpapers to determine steps taken to complete testing, and issues raised through their testing.	3.4			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Review of Shinwa warranty adjustment and related discussion with M. McWhorter	0.3			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Status update call with A. Krabill.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Preparation for quarterly inquiry meeting with E&S Finance Staff	0.4			A1

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Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Meeting with R. Jobe, A. Jackson, S. Uppal, R. Hofmann, and M. McWhorter to go through SAS 100 inquiries for Q1 and Q2 2006.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Review of balance sheet analytic and related follow up meeting with M. McWhorter.	2.4			A1
Boehm	Michael J.	MJB	Manager	7/21/2006	E&S Quarterly Review - Return travel from Kokomo, IN for E&S site visit.	4.0			A1
Chandler	Chase	CC	Intern	7/21/2006	Ticked and tied the cash flows statement for the consolidated and debtors statements.	2.1			A1
Chandler	Chase	CC	Intern	7/21/2006	Created a separate analytic that compares significant changes on the BS and compares the different divisions.	3.2			A1
DeMers	Laurie A.	LAD	Senior Manager	7/21/2006	Conference call with K. Asher, D. Kelley, C. Tosto, and J. Hegelmann to discuss comments on tax process.	1.1			A1
Ellis	Timothy A.	TAE	Senior	7/21/2006	Review testing instructions provided by E&Y Detroit to understand scope of testing procedures to be performed.	0.7			A1
Ellis	Timothy A.	TAE	Senior	7/21/2006	TSRS - Reviewing the work performed by PWC	2.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/21/2006	Meet with D. Kelley, C. Tosto, K. Asher, S. Sheckell, C. Smith and L. Demers re: tax provision progress for Q1 and Q2, concerns in the provision area, etc.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/21/2006	Meet with C. Tosto and D. Kelley to discuss ETR and contingency reserve progress and work papers and timing of partner review of workpapers.	1.1			A1
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Review of 10-Q draft for Q-2	2.8			A1
Horner	Kevin John	KJH	Staff	7/21/2006	Corporate Walkthroughs: updated responses to review notes from J. Simpson for the fixed asset walkthrough	1.6			A1
Horner	Kevin John	KJH	Staff	7/21/2006	Corporate Walkthroughs: finished updating walkthrough template for the calculation of prepaid expenses process	2.1			A1
Horner	Kevin John	KJH	Staff	7/21/2006	Travel to Troy office to pick up supplies to take to Warren, OH to perform Q2 procedures	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/21/2006	Updated workpapers for the T&I inventory observation in Lockport, NY from 6/17/06	0.9			A1
Kearns	Matthew R.	MRK	Senior	7/21/2006	Call with A. Renaud of E&C regarding the status of requested schedules for the Q2 2006 Review	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	Corp - Travel from Poland for the Poland planning meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	E&S - Inquires call for first and second quarter.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	Other - Preparation of time sheet	0.5			A1
Marold	Erick W.	EWM	Senior	7/21/2006	Exported Q2 documentation to AWS file.	0.8			A1
Marold	Erick W.	EWM	Senior	7/21/2006	Travel time from Kokomo, IN.	5.1			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Preparation of summary for P. Rodriguez of items we look for in purchasing contracts.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Scheduling meeting with buyer who handles natural gas contracts.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Review of a take-or-pay lead contract held by the Company.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Meeting with P. Rodriguez to discuss the purchasing contracts that he enters.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Documentation of the Company's purchasing process for various commodities.	1.6			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	Research on disclosure requirements for discounted liabilities.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/21/2006	T&I - Review of the CFO report provided.	1.1			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Discussing the effect of top-side entries on tax rates with tax team.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Discussing with the team additional procedures to be performed for the quarterly review.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Accumulating 8-k's for our quarterly review process.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Consolidating revision comments on the 10-Q in order to provide feedback to the Company.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Obtaining explanation for fluctuations on the overall analytics for Q1	0.9			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Explaining the process to tie out the Segment Footnote to the intern.	1.0			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Detail review the tie out of footnotes to supporting documents.	1.4			A1
Ranney	Amber C.	ACR	Senior	7/21/2006	Quarterly Review-Meeting with the client to discuss our comments on the 10-Q	1.9			A1
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Updating the 8K binder for Delphi Corp.	1.7			A1
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Performing the tie outs of the 10Q to verify the footnotes.	2.1			A1
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	4.1			A1
Rothmund	Mario Valentin	MVR	Staff	7/21/2006	Meeting at AHG with G. Anderson	1.5			A1
Sheckell	Steven F.	SFS	Partner	7/21/2006	Review tax status with tax team	1.0			A1
Sheckell	Steven F.	SFS	Partner	7/21/2006	Form 10 Q review.	1.3			A1
Sheckell	Steven F.	SFS	Partner	7/21/2006	Review quarterly review status with team	2.1			A1
Simpson	Jamie	JS	Senior Manager	7/21/2006	Preparation of email to D. Kolano regarding Q2 JE testing.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Follow-up call with J. Hegelmann and C. Tosto re: 1st quarter tax issues	0.2			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Updated client assistance tax list e-mail to E&Y audit, tax, and to J. Erickson	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update first quarter information request tracking schedule.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Preparation of top-side adjustments questions e-mail to J Erickson	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update 1st quarter tax review status for status call.	0.9			A1
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update meeting/conference call with E&Y auditors and tax team for 1st and 2nd quarter tax review client information/issues.	0.9			A1
Thomas	Heather M.	HMT	Senior	7/21/2006	Selected sample for change management testing	1.1			A1
Thomas	Heather M.	HMT	Senior	7/21/2006	Selected users for new/transfer/termination access testing.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/21/2006	Discussion with Thad around samples selected and documentation required.	1.1			A1
Tosto	Cathy I.	CIT	Partner	7/21/2006	Meeting with audit team on Q work and 404	1.6			A1
Tosto	Cathy I.	CIT	Partner	7/21/2006	Review walkthroughs and process summaries.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/22/2006	Review of Packard Q2 SRM, U251.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/22/2006	Review of Q2 Packard tooling rollforward, key metrics.	3.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/22/2006	Review of Q2 Packard AR, E&O rollforwards.	3.5			A1
Heater	Patricia A.	PAH	Staff	7/22/2006	Perform Delphi Inventory Observation in Columbus, OH.	4.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw U251.	1.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw Q2 SRM, OAR.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw rollforwards for E&O, AR, Tooling and Warranty.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/23/2006	Review of Saginaw detail Q2 wps.	3.0			A1
Hegelmann	Julie Ann	JAH	Senior	7/23/2006	Work on Q1 tax provision.	1.3			A1
Horner	Kevin John	KJH	Staff	7/23/2006	Travel time to Warren, OH to work at Packard for Q2 review	3.5			A1
Miller	Nicholas S.	NSM	Manager	7/23/2006	Travel time to Warren, OH to work on the Packard Q2 procedures.	3.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with E. Marold regarding E&S Procedures Timing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Preparation of PDF file - Accord D'Enterprise per J. Simpson for France team.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with M. Sakowski regarding Mail Code.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell regarding Pension Memo.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with A. Menth and T. Manire regarding Delphi Team Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell and J. Jankowski regarding 2nd Q Legal Review.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with T. Manire regarding Asia trip visa details.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with K. Rasmussen and J. Simpson regarding family tree project status.	0.4			A1

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Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell, M. Fitzpatrick and J. Hasse regarding documents needed for meeting on 7/24.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Print and organize 2nd Q Legal Review - Delphi Report per S. Sheckell.	0.6			A1
Asher	Kevin F.	KFA	Partner	7/24/2006	Audit status update	1.9			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Discussed GM SPO retroactive pricing adjustment with C. Anderson.	0.2			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Meeting with R. Nedadur to review Q2 PBC binder.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss analytics, warranty reserve, and AR reserve.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Review of Q2 AR Reserves.	1.1			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	DPSS Quarterly Review - Review of Q2 Warranty reserves.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	E&S Quarterly Review - Delivered AWS file to Corporate server.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	E&S Quarterly Review - Discussed Q2 E&S status with E. Marold.	0.3			A1
Boehm	Michael J.	MJB	Manager	7/24/2006	E&S Quarterly Review - Travel time to Kokomo, IN	3.5			A1
Chandler	Chase	CC	Intern	7/24/2006	Identification of accounts with significant changes for overall analytic review.	1.5			A1
Chandler	Chase	CC	Intern	7/24/2006	Finished creating the Q2 template and filling in the Hyperion number to the Q2 balance sheet	2.1			A1
Chandler	Chase	CC	Intern	7/24/2006	Created a new template for the Q2 consolidated HQ statements.	4.3			A1
Ellis	Timothy A.	TAE	Senior	7/24/2006	TSRS - status meeting	0.6			A1
Ellis	Timothy A.	TAE	Senior	7/24/2006	TSRS - Discussion of audit procedures with Senior	1.4			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review Q1 depreciation expense adjustment	0.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review Q1 tooling analytics	0.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - work on inventory reserve analysis	0.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review of legal issues for the division	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - discussion of restructuring charges from Q2	0.8			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review of T&I division presentation (to gain background information about the client)	0.8			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - review of Delphi presentation and PY workpapers for background knowledge	0.8			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - Documentation of restructuring charges	1.1			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - Work on AR reserve analysis	1.7			A1
Gerber	Katherine A.	KAG	Senior	7/24/2006	T&I - Open deficiency review (Q1) and discussion with T&I Management.	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2006	Review of AHG Q1 SRM, OAR.	2.9			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2006	Review of Q1 E&C U251 and detail workpapers not previously reviewed.	3.9			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Debrief with M. Boehm re: quarterly review approach for DPSS (revenue matters)	0.2			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	CAS/SOX/Corp. accounting planning session to cover key scoping items for 2006 audit	1.3			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of CFO letters	0.3			A1
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of key Saginaw issues with E. Marold prior to quarterly review visit	0.5			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Meeting with N. Miller to discuss Q2 A/R reserve calculation	0.4			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Discussion with N. Miller regarding procedures that need to be performed for Q2 review	0.4			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Meeting with L. Jones to obtain reserve analysis calculations for Q2	0.6			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Meeting with C. Zerull to receive documentation that was requested on the PBC for Q2 review procedures.	1.2			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Tied out and tested clerical accuracy the customer owned tooling rollforward for Q2.	1.4			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Began compilation of balance sheet fluctuation analysis	1.6			A1
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly Review: Began tie out of Q2 excess & obsolete reserve calculation	1.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/24/2006	Packard Quarterly: Began tie out of Q2 A/R reserve analysis	2.4			A1
Huffman	Derek T.	DTH	Senior	7/24/2006	Analysis of Delphi SAP segregation of duties tool rulebooks for content and modifications for the year.	3.1			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Meeting with S. Kappler to discuss Delphi's methodolog for calculating the cumulative effect of SFAS 123(r).	1.9			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Review of Delphi's calculation of the cumulative effect of adopting SFAS 123(r).	2.4			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Finalized documentation of interim review for warranty, inventory, and accounts receivable reserves.	1.6			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Obtained I/C loan detail for and provided to our tax group.	1.1			A1
Marold	Erick W.	EWM	Senior	7/24/2006	Started to document the functional currency analysis prepared by corporate accounting.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with F. Nance and T. Taylor (PWC) to discuss the timing of quarterly procedures.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with S. Reinhart to discuss the quarterly fluctuation analysis.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Review of the division's accounting memo for their Irvine lease termination.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with L. Jones to discuss the specific judgmental account analysis for Q2.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with C. Zerull to discuss Q2 and the status of PBC listing.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Review of the divisions accounting memo for the sale of their Berlin operations.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Meeting with C. Zerull to go through standard quarterly inquiries.	1.6			A1
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Completion of documentation of our review of Q1 non-standard journal entries.	1.7			A1
Pacella	Shannon M.	SMP	Manager	7/24/2006	Discuss testing status with Packard team	0.5			A1
Pacella	Shannon M.	SMP	Manager	7/24/2006	Reviewed email from Internal audit re: issues with DGL testing and provided feedback.	0.9			A1
Ranney	Amber C.	ACR	Senior	7/24/2006	Obtaining requests for corporate TB analytics from client	1.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/24/2006	Documenting explanations for corporate TB fluctuations	4.5			A1
Ranney	Amber C.	ACR	Senior	7/24/2006	Coordinating with tax team to obtain explanations for account fluctuations	1.6			A1
Ranney	Amber C.	ACR	Senior	7/24/2006	Obtaining copies of board meeting minutes from the client	1.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/24/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	8.0			A1
Rothmund	Mario Valentin	MVR	Staff	7/24/2006	E&C - Worked on the documentation of the Saginaw inventory workpapers	2.2			A1
Sheckell	Steven F.	SFS	Partner	7/24/2006	Quarterly disclosures meeting with J. Williams	1.9			A1
Sheckell	Steven F.	SFS	Partner	7/24/2006	Review corporate workpapers	3.9			A1
Smith	Christopher W.	CWS	Executive Director	7/24/2006	Meet w/ J. Hegelmann to review 1st quarter tax review w/ps	0.4			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	Roundtrip travel to Delphi and back from Pittsburgh.	2.6			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	New/transfer/termination testing for user access.	3.9			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	Reviewed with Thad what the change documentation for testing would look like.	0.7			A1
Thomas	Heather M.	HMT	Senior	7/24/2006	Started documentation around approach for testing.	1.8			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with J. Simpson regarding rep letter revisions.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with A. Ranney and M. Sakowski regarding Delphi issued computer.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with M. Kearns and J. Simpson regarding 2nd Q Legal Review - Delphi CFO Report.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with other engagement teams regarding best practices for family tree request.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Correspondence with K. Rasmussen regarding family tree status and issues.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Discussed tooling rollforward status with R. Hofmann.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Discussed reserve rollforwards, balance sheet analytics, and warranty expense with M. McWhorter.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Update call with J. Henning.	0.5			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Attended plant tour with T. Timko, R. Jobe, J. Williams, and S. Uppal.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - travel time from Kokomo, IN.	3.5			A1
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Attended 2nd Quarter update meeting with B. Dellinger, T. Timko, J. Williams, and E&S Finance team.	3.7			A1
Chandler	Chase	CC	Intern	7/25/2006	Highlight any significant accounts in consolidated HQ	1.2			A1
Chandler	Chase	CC	Intern	7/25/2006	Finished updating and consolidating the Headquarters financial statements	2.1			A1
Chandler	Chase	CC	Intern	7/25/2006	Researched the SEC website to gather information on how particular automotive suppliers handle the new accounting change SFAS 123 in their 10-Q and how they go about disclosing it	4.7			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2006	Preparation of client meeting agendas for E&C and AHG.	2.2			A1
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Meeting with D. Williams to prepare for 2nd Q review	2.4			A1
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review rep letter language	0.6			A1
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Prepare overall divisional issues status list.	1.4			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Meeting with L. Jones to discuss questions regarding A/R reserve analysis and E&O reserve analysis	0.6			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Meeting with L. Jones to explain the warranty reserve analysis for Q2 '06	0.6			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Finished review of Q2 A/R reserve calculation for Q2 review	0.9			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Worked on balance sheet fluctuation analysis for Q2 review	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Finished review of Q2 E&O reserve analysis for Q2 review	1.6			A1
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Finished review of Q2 warranty reserve calculation for Packard Q2 review	1.8			A1
Kearns	Matthew R.	MRK	Senior	7/25/2006	Meeting with A. Renaud to obtain Q2 review items.	2.1			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Travel time to/from Saginaw.	1.4			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw - Meeting with D. Gustin to discuss change in A/R methodology for the second quarter.	1.6			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw -Met with L. Briggs to discuss the technical accounting memo related to the Fiat warranty accrual.	1.9			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw -Reviewed June 2006 A/R reserve and billings adjustment.	2.2			A1
Marold	Erick W.	EWM	Senior	7/25/2006	Saginaw -Meeting with L. Briggs to discuss the Q2 technical accounting memo related to the Fiat FX Rebate	2.3			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Call with B. Haysley from Summit Energy to discuss the Company's natural gas contracts.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Preparation of listing for open Q1 items that M. Hatzfeld still needs to review.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Finalize documentation of budget-to-actual review for Q1.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Discussions with S. Reinhart about Q2 income statement fluctuations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Finalize review of disaggregate revenue information for Q1.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Sorting and compiling journal entries for review.	1.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Completion of the Q1 quarterly checklist.	1.3			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Review of the Q2 journal entry file.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/25/2006	Packard - Preparation of I/S fluctuation analysis explanations.	3.7			A1
Pacella	Shannon M.	SMP	Manager	7/25/2006	Worked with team to identify additional data needed for SAP and DGL CAAT.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/25/2006	Dayton - Interim-Coordinating AR Confirm procedures with the client.	0.3			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Reviewing the debtor financial statement compilation.	0.7			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Obtaining explanations for changes in Q1 tax accounts for analytical review.	1.3			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Discussing procedures for AR confirm testing with audit team	1.7			A1
Ranney	Amber C.	ACR	Senior	7/25/2006	Documenting the Company's process for AR set-off with customers	1.9			A1
Rasmussen	Kyle M.	KMR	Intern	7/25/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	7.2			A1
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	E&C - Worked on the Sandusky inventory workpapers	2.2			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	Research FAS 123 (R) issues	0.5			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	Project status update with E&C and AHG	1.1			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	Review corporate workpapers	2.1			A1
Sheckell	Steven F.	SFS	Partner	7/25/2006	International coordination	2.4			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Preparation of 2006 ASM.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with P. Long regarding non-std JE testing for Q2.	0.5			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Revisions to Q1/Q2 rep letter.	0.8			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussions with A. Ranney regarding 10Q tie out.	1.8			A1
Simpson	Jamie	JS	Senior Manager	7/25/2006	Review of T&I DCX/Mercedes pricing accounting memo.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/25/2006	Call to J. Ericson re: 1st quarter information	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/25/2006	1st quarter analyticals questions from A. Ranney.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/25/2006	1st quarter tax information request response to J. Erickson	0.4			A1
Abraham	Lisa M.	LMA	Intern	7/26/2006	Generated the termination sample for Steering	0.4			A1
Abraham	Lisa M.	LMA	Intern	7/26/2006	Testing for Steering terminations	1.2			A1
Abraham	Lisa M.	LMA	Intern	7/26/2006	Testing of Steering Project Changes	1.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Receive, print and update log for new Internal Audit reports from T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with S. Sheckell regarding Details for DPSS 07/28 divisional visit.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with team regarding Divisional Review invitations received.	0.2			A1
Asher	Kevin F.	KFA	Partner	7/26/2006	Participate in E&C Q1 and Q2 meeting.	3.9			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Discussed interim audit timing with J. Steele and R. Nedadur	0.2			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss AR Confirmation procedures for July 31.	0.6			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Meeting with J. Steele to discuss AR Reserve changes from Q1 to Q2.	0.7			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of DPSS warranty reserve.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of Flextronics settlement documentation.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of balance sheet analytics and related discussions with J. Steele.	1.3			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	DPSS Quarterly Review - Review of significant accounting estimates (warranty, inventory reserve, AR reserve) documentation at DPSS.	1.3			A1
Boehm	Michael J.	MJB	Manager	7/26/2006	E&S Quarterly Review - Reviewed reserve rollforward documentation.	1.2			A1
Chandler	Chase	CC	Intern	7/26/2006	Revisions to the automotive suppliers adoption list.	1.1			A1
Chandler	Chase	CC	Intern	7/26/2006	Preparation of comparative analysis for the balance sheet reserves accounts from Hyperion.	3.5			A1
Gerber	Katherine A.	KAG	Senior	7/26/2006	T&I - Obtain badge form, complete, and have signed	0.2			A1
Gerber	Katherine A.	KAG	Senior	7/26/2006	T&I - Prepare tooling analytics for Q2	0.5			A1
Gerber	Katherine A.	KAG	Senior	7/26/2006	T&I - follow-up on Q2 open items.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2006	Review of DVTS JV accounting memos supporting equity accounting and investment valuation.	2.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2006	Attendance at E&C Divisional Quarter Review meeting. In attendance B. Dellinger, T. Timko, Williams (FD), Brooks (AFD), and various accounting personnel.	5.1			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Received journal entry testing spreadsheet from N. Miller and discussed entries that need to be tested for Q2 review	0.4			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Meeting with G. Naylor to obtain supporting documentation for IBNR reserve and adjustment from Allowance for Doubtful accounts to Billing Adjustments reserve	0.6			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Tied out supporting documentation for IBNR reserve and reserve for billings adjustment	1.3			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Performed journal entry review from Q2	4.1			A1
Horner	Kevin John	KJH	Staff	7/26/2006	Packard Quarterly Review: Travel time from Warren, OH after completing Q2 review for Delphi Packard	4.1			A1
Huffman	Derek T.	DTH	Senior	7/26/2006	Meeting with A. Bianco, S. Pacella and T. Gilbert to discuss SOD tool rules comparison and analysis.	0.4			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Travel time to/from Saginaw.	1.4			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw -Meeting with D. Houston to discuss Q2 inventory reserves.	1.7			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw- Met with R. Marcolla to discuss the changes in the Q2 warranty reserve.	1.9			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw- Obtained supporting documentation for the Q2 inventory reserves and documented inquiries.	2.1			A1
Marold	Erick W.	EWM	Senior	7/26/2006	Saginaw- Obtained supporting documentation for the Q2 warranty reserve and documented inquiries.	2.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with J. Lowry to discuss the tooling rollforward schedule.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with S. Reinhart to discuss balance sheet fluctuation questions.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with C. Zerull to discuss the status of the quarter.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with F. Nance to discuss the upcoming inventory observations.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Meeting with S. Reinhart to finalize income statement flux analysis.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Time spent finalizing documentation for the income statement fluctuations.	1.7			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Travel time back from Warren, OH.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/26/2006	Packard - Time spent preparing and compiling explanations for the balance sheet fluctuations.	3.3			A1
Pacella	Shannon M.	SMP	Manager	7/26/2006	Worked with staff to provide core team with output for DGL NSJE CAAT.	0.9			A1
Pagac	Matthew M.	MMP	Manager	7/26/2006	E&C - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/26/2006	AHG - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/26/2006	Saginaw - Planning for the second quarter with the audit senior and client.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Dayton - Interim-Coordinating AR Confirm procedures with client	0.2			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Meeting with client to obtain support for Debtor financial statements	0.3			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Meeting with client and audit team to discuss the AR Set-off procedures for Q1	0.6			A1
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Reviewing reserve account analytics for Q1	4.6			A1
Rasmussen	Kyle M.	KMR	Intern	7/26/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	2.5			A1
Sheckell	Steven F.	SFS	Partner	7/26/2006	Review Q1 topics with team	2.9			A1
Simpson	Jamie	JS	Senior Manager	7/26/2006	General review of wire room walkthrough.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/26/2006	General review of Debt walkthrough for Q1.	1.3			A1
Simpson	Jamie	JS	Senior Manager	7/26/2006	Review of significant agreements for initial audit procedures.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/26/2006	Coordination with TSRS team on non-standard JE testing for Q2.	2.3			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	1st quarter tax review questions from C. Tosto and D. Kelley	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Review Tax Effects of OCI memo written by J. Erickson	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Review 1st quarter tax review work papers.	1.7			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Preparation of questions for J. Erickson and R. Patel.	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Follow-up call to S. Kihn for open items related to 1st quarter tax review.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Travel time to Delphi HQ in Troy, MI for first quarter tax review.	3.2			A1
Stille	Mark Jacob	MJS	Staff	7/26/2006	Time spent going over Steering testing (program change, new user, terms) with L. Abraham.	1.1			A1
Stille	Mark Jacob	MJS	Staff	7/26/2006	Determine amounts over TE for Delphi Corporate, Packard, and Saginaw NSJE.	1.7			A1
Stille	Mark Jacob	MJS	Staff	7/26/2006	Working on Delphi NSJE to determine completeness of journal voucher file.	2.9			A1
Abraham	Lisa M.	LMA	Intern	7/27/2006	Testing for Steering Program Change	3.2			A1
Anantharaman	Sangeetha	SA	Staff	7/27/2006	TSRS - Compiled the population from the information provided by the client and selected samples for testing.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with L. Jakob regarding E&Y - Phone Number for packages received, etc.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with J. Simpson and L. Timchak regarding Delphi Worldwide Codes.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of email to team regarding Long Distance PIN Auth Code per Delphi's request.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Revisions to Division Status Summary - Final per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with T. Manire regarding Travel to China - visa's for S. Sheckell.	0.3			A1
Asher	Kevin F.	KFA	Partner	7/27/2006	Update on the status of Q1 and Q2 issues at Saginaw	4.1			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	DPSS Quarterly Review - Meeting with R. Nedadur to discuss journal entry testing procedures.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	DPSS Quarterly Review - Review of XM Settlement memorandum, agreement, and journal entries.	1.3			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	DPSS Quarterly Review - Review of quarterly analytics and meetings with J. Steele and R. Nedadur to obtain additional information.	3.2			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	E&S Quarterly Review - Status update and analytical review discussions with M. McWhorter.	0.4			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	E&S Quarterly Review - Review of significant reserve documentation for Q1.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	Quarterly Review - Discussed Q1 and Q2 tie out with A. Ranney and C. Chandler	0.5			A1
Boehm	Michael J.	MJB	Manager	7/27/2006	Quarterly Review - Review of T. Timko's summary of quarterly accounting issues.	0.8			A1
Chandler	Chase	CC	Intern	7/27/2006	Verified the intercompany profit reserve accounts were listed under the legal structure in Hyperion	0.5			A1
Chandler	Chase	CC	Intern	7/27/2006	Wrote the scope and some conclusions on the bank reserve accounts for Q1	0.5			A1
Chandler	Chase	CC	Intern	7/27/2006	Set up a comparison for the bank reserve accounts for Q2	1.1			A1
Chandler	Chase	CC	Intern	7/27/2006	Identified bank reserve accounts that were out of scope and saved them for review.	2.2			A1
Chandler	Chase	CC	Intern	7/27/2006	Tied out the Q2 financial statements to the Hyperion report.	2.5			A1
Ellis	Timothy A.	TAE	Senior	7/27/2006	TSRS - Discussion of audit procedures and status with Senior	0.9			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAG	Senior	7/27/2006	T&I - Begin JE review - work on formatting file	1.2			A1
Gerber	Katherine A.	KAG	Senior	7/27/2006	T&I - tooling analytics - prepare analytics for Q2	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2006	Roundtrip travel time for attendance at Divisional quarterly meeting in Saginaw.	3.0			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2006	Attendance at Saginaw Divisional Quarter Review meeting with K. Asher. In attendance B. Dellinger, T. Timko, D. Knill, Perkins (AFD), and various accounting personnel.	5.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Discussion with C. Smith re: ETR calculation and contingency reserve issues.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Work on workpaper documentation for tax provision	1.1			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Meet with C. Smith, J. Erickson, R. Patel, D. Kelley and C. Tosto re: ETR and contingency reserve questions	1.7			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Review ETR w/p's with C. Smith including C. Tosto's review notes.	1.8			A1
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Meet with C. Tosto, D. Kelley and C. Smith re: contingency reserve and ETR.	1.8			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Pulled data from Hyperion to tie in to fixed asset walkthrough documentation to clear review notes	0.9			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Met with J. Hudson to walkthrough cash receipts for HQ for the cash receipts walkthrough	1.2			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Updated fixed asset walkthrough documentation for new documentation received from after meeting with L. Criss.	1.3			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Corporate Walkthroughs: Meeting with L. Criss to discuss questions relating to fixed asset walkthrough to clear review notes	1.4			A1
Horner	Kevin John	KJH	Staff	7/27/2006	Planning: started comparison of PwC validation program testing request lists to steps we have in AWS	2.6			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Meeting with J. Brooks of E&C to discuss Q2 status	0.7			A1

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Kearns	Matthew R.	MRK	Senior	7/27/2006	Time incurred selecting journal entries to test for Q2	1.2			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Internal meeting discussing Journal Entry Testing	1.4			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Meeting with A. Renaud of E&C to obtain additional supporting schedules for Q2	1.8			A1
Kearns	Matthew R.	MRK	Senior	7/27/2006	Working on reserve analytics schedule for Q2	3.1			A1
Kelley	Daniel F.	DFK	Partner	7/27/2006	Q1 meet with Ronak and J. Erickson re: FIN 18 calculation	0.4			A1
Kelley	Daniel F.	DFK	Partner	7/27/2006	Q1 meet with T. Timko and S. Kihn re: FIN 18 calculation	0.4			A1
Kelley	Daniel F.	DFK	Partner	7/27/2006	Meeting with audit team re: Q1 timing	0.5			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Obtained and documented conclusions regarding the Q2 customer owned tooling rollforward.	1.2			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Travel time to/from Saginaw.	1.4			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Obtained and documented conclusions regarding the Q2 restructuring activity.	1.4			A1
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Obtained detail of journal entries over assigned TE and documented recurring entries based on previous quarter's procedures.	2.7			A1
Martell	Michael A.	MAM	Principle	7/27/2006	Discussion with the team regarding questions on control issue resolutions and retesting	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Scheduling meeting with A. Brazier for derivative/PGM accounting.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Packard - Coordinating Packard inventory with staff.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Work on the Packard Q2 SRM.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Update Packard Q2 fluctuation analysis.	0.8			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Review the finalized Q2 Packard JE review file.	0.9			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Follow-up with N. Sweeney regarding open items for the quarter.	0.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Work with K. Gerber to determine the JE review process.	0.2			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Work on T&I SRM.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Initial review of the Q2 fluctuation analysis.	0.5			A1

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Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Review of the Q2 tooling rollforward and determine how to address with the client.	0.6			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	Review of T&I quarterly files prepared by K. Gerber.	1.1			A1
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Working with client to answer questions on and obtain the quarterly fluctuation analysis.	1.1			A1
Pacella	Shannon M.	SMP	Manager	7/27/2006	Discussed additional data to be collected for NSJE with Sr. Manager	0.7			A1
Pagac	Matthew M.	MMP	Manager	7/27/2006	E&C - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/27/2006	AHG - Planning for the second quarter with the audit senior and client.	2.2			A1
Pagac	Matthew M.	MMP	Manager	7/27/2006	Saginaw - Planning for the second quarter with the audit senior and client.	0.4			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly review-Performing procedures to tie out Q1 balances to the appropriate support	4.2			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Accumulating support for entries made to the Debtor financial statements.	0.5			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Creating a list of requests for the client of Q2 review schedules.	0.8			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Discussing review notes with team on Corporate TB analytics	1.1			A1
Ranney	Amber C.	ACR	Senior	7/27/2006	Quarterly Review-Reviewing Q1 significant account analytics for unusual items.	1.4			A1
Rasmussen	Kyle M.	KMR	Intern	7/27/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	7.4			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	Call with G. Anderson (AHG) regarding CFO review	0.6			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	AHG - Worked on BS analytics	1.2			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	AHG - Worked on the IS Analytics	2.3			A1
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	AHG - Preparation of the Journal Entry file, sent to AHG - G. Anderson, including the Q2 JE review.	3.5			A1
Sheckell	Steven F.	SFS	Partner	7/27/2006	Attend Saginaw Q1 meeting	4.5			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Review of 8-K's for Q1/Q2.	1.1			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with S. Sheckell on quarter status.	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with N. Miller regarding Q2 status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Review of email from France team regarding Duaoi restructuring charge.	0.6			A1
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with S. Pacella regarding Non-std JE CAATS.	1.2			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	1st quarter open items meeting with K. Asher, S. Sheckell, D. Kelley, and C. Tosto	0.7			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	1st quarter tax review points discussion w/ J. Hegelmann	1.1			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	1st quarter tax review issues meeting w/ J. Hegelmann, C. Tosto, and D. Kelley	1.8			A1
Smith	Christopher W.	CWS	Executive Director	7/27/2006	Prep. for and 1st quarter tax review meeting w/ J. Erickson, R. Patel, and E&Y tax team	1.9			A1
Stille	Mark Jacob	MJS	Staff	7/27/2006	Calculating over TE amounts for Delphi Corporate, Saginaw, & Packard for audit team.	0.9			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Roundtrip travel to Delphi and back from Pittsburgh	2.6			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Sensitive access testing procedures.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Met with ACF2 expert to walk through some of the ACF2 reports to understand the access IT people were granted. Through this meeting we determined more reports were necessary to complete.	1.9			A1
Thomas	Heather M.	HMT	Senior	7/27/2006	Continued to update testing with steps taken to obtain documentation	2.6			A1
Trembath	Claire N.	CNT	Intern	7/27/2006	Packard - Perform Inventory Observation in Warren, Ohio	13.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Provide staffing templates to J. Simpson per her request.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Update log and file IA reports reviewed by J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Correspondence with J. Simpson and N. Miller regarding reviewed IA reports.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Correspondence with J. Simpson regarding email received from B. Welsh regarding Delphi Conference Call July 27.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Correspondence to team regarding PIN Code Launch Delay.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Provide Delphi Bankruptcy News, Issue No. 34 to J. Simpson per her request.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Preparation of email to team regarding Delphi - Updated Contact List.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Updates to Delphi - Updated Contact List.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Miscellaneous activities such as providing assistance to engagement team.	1.8			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	E&S Quarterly Review - Review of Year-End, Q1, and Q2 tooling rollforwards.	2.2			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	DPSS Quarterly Review - Status update meeting with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	DPSS Quarterly Review - Meeting with D. Langford to discuss Q4 2005 deficiencies and related meeting preparation.	1.2			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	E&S Quarterly Review - Calls with R. Hofmann to discuss tooling rollforwards and related adjustments.	0.8			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	General - Discussions with J. Simpson regarding engagement staffing.	0.9			A1
Boehm	Michael J.	MJB	Manager	7/28/2006	Quarterly Review - 2nd quarter environmental project update meeting with M. Hester and J. Hunt.	1.1			A1
Burns JR	John E.	JEB	Senior Manager	7/28/2006	Discussion with S. Sheckell regarding KPMG goodwill valuation.	0.5			A1
Chandler	Chase	CC	Intern	7/28/2006	Began setting up a PBC listing	1.1			A1
Chandler	Chase	CC	Intern	7/28/2006	Set up a comparison on Hyperion for significant reserve accounts	2.2			A1
Chandler	Chase	CC	Intern	7/28/2006	Finished creating comparisons for the Q2 bank reserve accounts on Hyperion	2.4			A1
Chandler	Chase	CC	Intern	7/28/2006	Searched the significant and bank reserve accounts for accounts that were out of scope and highlighted them in Excel.	2.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ellis	Timothy A.	TAE	Senior	7/28/2006	TSRS - Discussion of audit procedures and status with Senior	1.2			A1
Hegelmann	Julie Ann	JAH	Senior	7/28/2006	Workpaper documentation on non-up valuation allowance (France)	0.4			A1
Hegelmann	Julie Ann	JAH	Senior	7/28/2006	Work on template to summarize activity in France to support valuation allowance memo	1.6			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Meeting with M. Kloss of E&C to obtain API supporting detail	0.6			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Meeting with M. Kloss of E&C to obtain API documents	0.7			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Meeting with A. Renaud of E&C discussing journal entry testing	1.1			A1
Kearns	Matthew R.	MRK	Senior	7/28/2006	Discussing API tie-out procedures with Delphi team	2.2			A1
Kelley	Daniel F.	DFK	Partner	7/28/2006	FIN 18 discussion with tax team	0.4			A1
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with K. Asher, S. Sheckell, C. Smith and C. Tosto re: ETR & timing	0.7			A1
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with B. Sparks re: contingency reserve items	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	DPSS - Quarter 2 review meeting at location with S. Sheckell, T. Timko and DPSS finance team	4.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	Corp - Q2 environmental meeting	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	Corp - Conference call regarding the status of labor legal cases.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	E&S - Review of draft Q2 analytics.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	7/28/2006	Other - Preparation of timesheet and expenses.	0.2			A1
Marold	Erick W.	EWM	Senior	7/28/2006	Saginaw- Reviewed the division's key reserve rollforward and documented conclusions.	1.9			A1
Marold	Erick W.	EWM	Senior	7/28/2006	Saginaw- Review income statement analytics prepared by the division.	2.1			A1
Marold	Erick W.	EWM	Senior	7/28/2006	Saginaw- Drafted the 2nd quarter summary review memorandum which summarizes significant Q2 events and conclusions.	3.9			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Packard - Preparation time for the physical inventory observations.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/28/2006	Travel time to Warren, OH for Packard physical inventory observation.	3.2			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Work on the Packard Q2 SRM.	0.3			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Finalize Packard JE review.	0.4			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Review of the Packard Q2 inventory rollforward.	0.5			A1
Miller	Nicholas S.	NSM	Manager	7/28/2006	Reveiw of workpapers for the Q2 Packard review, including inventory reserves, billing reserves, warranty reserves, and tooling.	3.2			A1
Pacella	Shannon M.	SMP	Manager	7/28/2006	Preparation of email containing additional billings to J. Piazza, IT Sox Director.	0.2			A1
Pacella	Shannon M.	SMP	Manager	7/28/2006	Discussed Packard testing status with team.	0.4			A1
Pagac	Matthew M.	MMP	Manager	7/28/2006	AHG - Reviewing current quarter accounting memos	1.2			A1
Pagac	Matthew M.	MMP	Manager	7/28/2006	Saginaw - Reviewing current quarter accounting memos	3.8			A1
Ranney	Amber C.	ACR	Senior	7/28/2006	Corporate Walkthroughs - Documenting the derivatives walkthrough.	1.5			A1
Ranney	Amber C.	ACR	Senior	7/28/2006	Quarterly Review - Following-up on questions related to Q1 pension and OPEB accounting	0.8			A1
Rasmussen	Kyle M.	KMR	Intern	7/28/2006	Preparation of a copy of the Delphi 1st quarter 10Q for J Simpson	0.2			A1
Rasmussen	Kyle M.	KMR	Intern	7/28/2006	Updating the Delphi Corp. independence tree on the E&Y GIS website.	8.2			A1
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	AHG - Meeting with J. McGee to discuss the fluctuations in the IS.	0.8			A1
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	AHG - Worked on the IS Analytics	1.3			A1
Ruzicic	Danijela	DR	Staff	7/28/2006	Perform inventory observation at Packard Plant (Warren OH)	7.0			A1
Sheckell	Steven F.	SFS	Partner	7/28/2006	Coordination of D&T workpaper review	0.9			A1
Sheckell	Steven F.	SFS	Partner	7/28/2006	Attend DPSS Q1 meeting	4.0			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Review of Delphi staffing for August and Sept.	3.6			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with L. Gabbard regarding journal entry review.	0.2			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with A. Ranney on Corporate Q2 review.	0.7			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with S. Sheckell regarding D&T workpaper review.	1.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussions with Corporate team on Q2 status.	1.2			A1
Simpson	Jamie	JS	Senior Manager	7/28/2006	Discussion with N. Miller regarding T&I Q2 review status.	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Work on France NOL/projected income schedule re: no need for valuation allowance	0.3			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Review non-U.S. deferred tax asset valuation memo for position on France (1st quarter tax review work)	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Scheduling France losses/income from 2003 - 2008 as evidence that valuation allowance is not needed	0.4			A1
Smith	Christopher W.	CWS	Executive Director	7/28/2006	Travel time from Delphi HQ for first quarter tax review work.	1.6			A1
Thomas	Heather M.	HMT	Senior	7/28/2006	Discussion with Consultant around AS/400 reports required.	0.6			A1
Thomas	Heather M.	HMT	Senior	7/28/2006	Testing around remediation of AS/400 setting.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	E&S - Review of Q2 analyticals	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	E&S - Review and discussion of the Denso patent matter with M. Boehm.	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	Corp - Review of final version of corp walkthroughs	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	7/31/2006	Corp - Review of latest version of the substantive procedures in AWS	1.7			A1
A1 Project Total:							<u>1,492.7</u>	<u>\$3,000,000</u>	

Accounting Assistance - A2

Bankruptcy

Larson	Christopher J.	CJL	Partner	7/2/2006	Review of agreements and draft memo re: pension/OPEB issues with Delphi/GM agreements.	1.9	\$750	\$1,425	A2
Asher	Kevin F.	KFA	Partner	7/5/2006	Research regarding FASB 106 accounting for flowbacks to GM	1.1	\$700	\$770	A2
Fitzpatrick	Michael J.	MJF	Partner	7/5/2006	Conf. call with C. Larson, K. Asher, and S. Sheckell regarding OPEB issue at Delphi.	2.0	\$750	\$1,500	A2
Krabill	Aaron J.	AJK	Senior Manager	7/5/2006	Corp - Reviewing pension consultation memo	1.2	\$425	\$510	A2
Larson	Christopher J.	CJL	Partner	7/5/2006	Conference call with K. Asher, S. Sheckell and M. Fitzpatrick regarding OPEB issue at Delphi.	1.1	\$750	\$825	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Larson	Christopher J.	CJL	Partner	7/5/2006	Preparation for conference call with K. Asher, S. Sheckell and M. Fitzpatrick regarding OPEB issue at Delphi.	0.4	\$750	\$300	A2
Asher	Kevin F.	KFA	Partner	7/6/2006	Call with J. Sheehan regarding accounting for GM flowbacks	0.9	\$700	\$630	A2
Holman	David L.	DLH	Partner	7/6/2006	Review tech memo for Delphi reorg matters	1.8	\$750	\$1,350	A2
Holman	David L.	DLH	Partner	7/6/2006	Discussion with C. Larson and pension team acctg for Delphi reorg matters	1.2	\$750	\$900	A2
Larson	Christopher J.	CJL	Partner	7/6/2006	Discussion of pension issue with D. Holman.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	7/6/2006	Discussion with J. Sheehan, T. Timko, J. Williams and S. Kihn regarding the Attrition Program accounting	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	7/6/2006	Update accounting memo related to Attrition Program	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	7/6/2006	Research with national office accounting for Attrition Program	2.6	\$525	\$1,365	A2
Asher	Kevin F.	KFA	Partner	7/10/2006	Review of agreements and related accounting for the attrition agreement	3.2	\$700	\$2,240	A2
Fitzpatrick	Michael J.	MJF	Partner	7/10/2006	Call with C. Larson, K. Asher, and S. Sheckell re: Delphi OPEB accounting.	1.0	\$750	\$750	A2
Larson	Christopher J.	CJL	Partner	7/10/2006	Call with K. Asher, S. Sheckell and M. Fitzpatrick re: Delphi OPEB accounting.	0.6	\$750	\$450	A2
Sheckell	Steven F.	SFS	Partner	7/15/2006	Discussion with J. Sheehan, T. Timko, S. Kihn and J. Williams regarding accounting for FAS 106 attrition program	1.4	\$525	\$735	A2
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Revisions to Summary memo on Attrition Programs per S. Sheckell.	2.4	\$125	\$300	A2
Asher	Kevin F.	KFA	Partner	7/17/2006	Accounting research related to FASB 106 and 87 liabilities resulting from the attrition agreement	4.3	\$700	\$3,010	A2
Fitzpatrick	Michael J.	MJF	Partner	7/17/2006	Accounting research related to FASB 106 and 87 liabilities resulting from the attrition agreement	1.0	\$750	\$750	A2
Sheckell	Steven F.	SFS	Partner	7/17/2006	Research discussion regarding FAS 106 settlement with national office	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	Partner	7/17/2006	Update FAS 106 memo related to Delphi and national office comments for attrition program accounting	1.9	\$525	\$998	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	7/18/2006	Research on the impact of the attrition agreement on the FASB 106 and FASB 87 accounting	2.6	\$700	\$1,820	A2
Asher	Kevin F.	KFA	Partner	7/18/2006	Review of the Q-1 bankruptcy related disclosure and accounting matters	2.4	\$700	\$1,680	A2
Fitzpatrick	Michael J.	MJF	Partner	7/18/2006	Research on the impact of the attrition agreement on the FASB 106 and FASB 87 accounting	1.0	\$750	\$750	A2
Holman	David L.	DLH	Partner	7/18/2006	Pension settlement issues conf. call with team, C. Larson and Francine.	1.9	\$750	\$1,425	A2
Larson	Christopher J.	CJL	Partner	7/18/2006	Conf call with Delphi team and Nat'l. Acctg re: settlement accounting related to flow-backs.	1.9	\$750	\$1,425	A2
Sheckell	Steven F.	SFS	Partner	7/18/2006	Research OPEB accounting issues with national office related to attrition program	1.5	\$525	\$788	A2
Asher	Kevin F.	KFA	Partner	7/20/2006	Research on the French severance accounting related to the restructuring	1.7	\$700	\$1,190	A2
Fitzpatrick	Michael J.	MJF	Partner	7/20/2006	Research accounting for pension and OPEB related to attrition program	1.0	\$750	\$750	A2
Holman	David L.	DLH	Partner	7/20/2006	Review GM separation documents.	0.4	\$750	\$300	A2
Holman	David L.	DLH	Partner	7/20/2006	Research question on settlement further.	0.6	\$750	\$450	A2
Asher	Kevin F.	KFA	Partner	7/21/2006	Research meetings on OPEB and pension accounting matters related to the attrition plan	2.3	\$700	\$1,610	A2
Holman	David L.	DLH	Partner	7/21/2006	Settlement acctg question regarding Delphi/GM agreement	0.6	\$750	\$450	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	Discussion with J. Sheehan and S. Kihn regarding attrition program pension and OPEB accounting	0.7	\$525	\$368	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	Research accounting for pension and OPEB related to attrition program	1.1	\$525	\$578	A2
Asher	Kevin F.	KFA	Partner	7/24/2006	Research on the FASB 87 remeasurement	2.4	\$700	\$1,680	A2
Sheckell	Steven F.	SFS	Partner	7/24/2006	Research FAS 88 related to settlement	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	7/24/2006	Review pension/OPEB accounting rules related to IUE buyouts	1.6	\$525	\$840	A2
Sheckell	Steven F.	SFS	Partner	7/25/2006	Discuss accounting for pension/OPEB with S. Kihn	0.7	\$525	\$368	A2
Asher	Kevin F.	KFA	Partner	7/26/2006	Review of Q2 accounting for pension and OPEB agreements resulting from the attrition agreement	1.1	\$700	\$770	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	7/26/2006	Discuss pension/OPEB accounting with T. Timko and S Kihn	3.5	\$525	\$1,838	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Discuss settlement accounting topics with S. Kihn	0.8	\$525	\$420	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Update pension/OPEB accounting memo for supplemental attrition plan issues	1.6	\$525	\$840	A2
Fitzpatrick	Michael J.	MJF	Partner	7/28/2006	Review of draft memo related to attrition programs.	2.0	\$750	\$1,500	A2
A2 Bankruptcy Project Total:						<u>68.3</u>		<u>\$43,465</u>	
Catalyst									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/3/2006	Review of international ASM's for: (1) France, (2) China, (3) South Africa, (4) Australia and (5) Mexico.	4.0	\$425	\$1,700	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/3/2006	Review of SRM's from China, France, South Africa, Australia and Mexico.	4.3	\$425	\$1,828	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/4/2006	Completion of GAAP checklist for draft combined Catalyst financial statements.	3.2	\$425	\$1,360	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/4/2006	Review of combined Catalyst financial statement draft, including basic financial statements and footnote drafts.	5.1	\$425	\$2,168	A2
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with M. Hatzfeld regarding Catalyst engagement.	0.4	\$125	\$50	A2
Banker	Lisa M.	LMB	Manager	7/5/2006	Review of the Company's 142 and 144 Analysis	5.8	\$375	\$2,175	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Preparation of Catalyst status update agenda for meeting with S. Daraedt.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Preparation of Catalyst status update agenda for meeting with J. Henning.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Preparation of Catalyst status update agenda for meeting with C. Arkwright.	3.7	\$425	\$1,573	A2
Kearns	Matthew R.	MRK	Senior	7/5/2006	Completing Pension liability and OPEB liability substantive testing as of 12.31.05	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/5/2006	Working on the ICFC for Catalyst	3.2	\$225	\$720	A2
Kearns	Matthew R.	MRK	Senior	7/5/2006	Working on PGAP steps including RPT listing and JE testing	3.6	\$225	\$810	A2
Opaleski	Julie E.	JEO	Intern	7/5/2006	Worked on DITGC editing and finalizing documentation and preparing table of contents	3.1	\$100	\$310	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pagac	Matthew M.	MMP	Manager	7/5/2006	Review Catalyst AWS Files	3.4	\$375	\$1,275	A2
Pagac	Matthew M.	MMP	Manager	7/5/2006	Review Catalyst workpapers	4.6	\$375	\$1,725	A2
Saimoua	Omar Issam	OIS	Staff	7/5/2006	Meeting with K. Tremain to discuss the financial statement tie out	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	7/5/2006	Performed work on the financial statement tie out	4.9	\$125	\$613	A2
Stille	Mark Jacob	MJS	Staff	7/5/2006	Interface Testing Review.	0.6	\$200	\$120	A2
Stille	Mark Jacob	MJS	Staff	7/5/2006	Review of Catalyst DITGC.	1.6	\$200	\$320	A2
Banker	Lisa M.	LMB	Manager	7/6/2006	Drafting of questions to the audit team regarding the 142 and 144 analysis	1.2	\$375	\$450	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of international SRMs.	2.9	\$425	\$1,233	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Follow-up correspondence development related to review of international SRMs.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of Catalyst AWS file.	1.4	\$425	\$595	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of SOPAs (i.e. post-closing adjustment populations) for combined Catalyst financial statements for 2004.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/6/2006	Review of client-prepared combined financial statement tie-out model, including carve-outs for China and Australia.	4.7	\$425	\$1,998	A2
Henning	Jeffrey M.	JMH	Partner	7/6/2006	Review of Catalyst ASM's/ SRM's	1.9	\$525	\$998	A2
Opaleski	Julie E.	JEO	Intern	7/6/2006	Prepared issues matrix for Catalyst	2.1	\$100	\$210	A2
Pagac	Matthew M.	MMP	Manager	7/6/2006	Review AWS files - inventory	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/6/2006	Review Catalyst inventory workpapers.	5.2	\$375	\$1,950	A2
Saimoua	Omar Issam	OIS	Staff	7/6/2006	Met with Jasmine to discuss the allocation portion of the financial statement tie out	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	7/6/2006	Performed Financial statement tie out on the Mexico and Australia Financial statement tie out	3.8	\$125	\$475	A2
Saimoua	Omar Issam	OIS	Staff	7/6/2006	Performed financial statement tie out on Tulsa and Florida statements.	4.3	\$125	\$538	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Review of Tulsa audit workpapers.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Review of SOPAs (i.e. post-closing adjustment populations) for combined Catalyst financial statements for 2006.	1.5	\$425	\$638	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Review of SOPAs (i.e. post-closing adjustment populations) for combined Catalyst financial statements for 2005.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/7/2006	Clearing of J. Henning Catalyst review notes for ASMs and SRM's of China, France, Australia, Mexico and France.	4.6	\$425	\$1,955	A2
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Review of Catalyst financial statement drafts	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Review of key issues relative to Catalyst with M. Hatzfeld	1.7	\$525	\$893	A2
Henning	Jeffrey M.	JMH	Partner	7/7/2006	Reviews of international summary memoranda relative to the Catalyst carve out	3.8	\$525	\$1,995	A2
Pagac	Matthew M.	MMP	Manager	7/7/2006	Plan & discuss financial statement tie-out	2.4	\$375	\$900	A2
Pagac	Matthew M.	MMP	Manager	7/7/2006	Continue reviewing inventory workpapers.	5.6	\$375	\$2,100	A2
Saimoua	Omar Issam	OIS	Staff	7/7/2006	Obtained the Australia audited trial balance and reconciled to the Hyperion statements.	5.2	\$125	\$650	A2
Saimoua	Omar Issam	OIS	Staff	7/7/2006	Obtained the France audited trial balance and started tying it to the Hyperion statements	5.3	\$125	\$663	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/8/2006	Preparation of financial statement observation comments for Delphi, relative to status of audited financial statement draft.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/8/2006	Follow-up on issues noted in ASMs/SRMs of China, France, Australia, Mexico and South Africa relative to items requiring E&Y Detroit finalization.	4.8	\$425	\$2,040	A2
Henning	Jeffrey M.	JMH	Partner	7/8/2006	Review of Catalyst financial statement draft	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/8/2006	Review of non-U.S. SRM's/ASM's - finalization of notes for M. Hatzfeld.	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/8/2006	Conf. call with M. Hatzfeld and M. Pagac re: Catalyst status and specific discussion around non us reports	1.4	\$525	\$735	A2
Saimoua	Omar Issam	OIS	Staff	7/8/2006	Obtained the Shanghai audited trial balance and reconciled to the Hyperion financial statements.	4.9	\$125	\$613	A2
Saimoua	Omar Issam	OIS	Staff	7/8/2006	Obtained the South African audited trial balance and reconciled to the Hyperion statements	5.3	\$125	\$663	A2
Henning	Jeffrey M.	JMH	Partner	7/9/2006	Review of Catalyst Financial Statement Draft	2.1	\$525	\$1,103	A2
Pagac	Matthew M.	MMP	Manager	7/9/2006	Reviewing inventory workpapers	2.5	\$375	\$938	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/9/2006	Obtained the Mexican audited trial balance and reconciled to the Hyperion statements	4.6	\$125	\$575	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Tied out market value of PGM's on inventory rec's	1.2	\$100	\$120	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Tied SOPA's to FIM detail	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Meeting with J. Ong regarding the consolidated financial statements	2.3	\$100	\$230	A2
Anibal	Christina J.	CJA	Intern	7/10/2006	Tied allocations to consolidated financial statements	5.8	\$100	\$580	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2006	Catalyst Meeting with C. Arkwright (AFD).	0.1	\$425	\$43	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2006	Review of Draft audit financial statement disclosures.	4.6	\$425	\$1,955	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/10/2006	Review of consolidation model.	3.3	\$425	\$1,403	A2
Henning	Jeffrey M.	JMH	Partner	7/10/2006	Review of M. Hatzfeld correspondence re: status and key issues for Catalyst	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Call with M. Dean regarding revenue and expense fluctuations.	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Time incurred reviewing draft financial statements	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Reviewing OPL search	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/10/2006	Auditing Pension and OPEB accruals	6.4	\$225	\$1,440	A2
Pacella	Shannon M.	SMP	Manager	7/10/2006	Discuss open testing items with team and had conference call with Catalyst contact re: password controls for ADP application.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	7/10/2006	Reviewing inventory workpapers	7.8	\$375	\$2,925	A2
Pagac	Matthew M.	MMP	Manager	7/10/2006	Providing engagement supervision to team	4.8	\$375	\$1,800	A2
Pagac	Matthew M.	MMP	Manager	7/10/2006	Discussions with J. Henning regarding status	0.4	\$375	\$150	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Discussion with M. Hatzfeld regarding status of the financial statement tie out.	2.1	\$125	\$263	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Created a work plan for financial statement tie out.	1.2	\$125	\$150	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Meeting with J. Ong to discuss the engineering allocation spreadsheet and the theory used in creating the report	3.6	\$125	\$450	A2
Saimoua	Omar Issam	OIS	Staff	7/10/2006	Obtained the intercompany accounts receivable and accounts payable for Tulsa and tied to the audited trial balances	6.2	\$125	\$775	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Staff	7/10/2006	Documentation of walkthroughs, workpapers, etc.	1.4	\$200	\$280	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Prepared consolidated OAR worksheet	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Prepared Tulsa OAR worksheet	1.3	\$100	\$130	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Tied LCM adjustment support	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Tied out market value of PGM's on inventory reconciliations	2.2	\$100	\$220	A2
Anibal	Christina J.	CJA	Intern	7/11/2006	Tied SOPA detail up to the consolidated financial statements	6.0	\$100	\$600	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2006	Review of Planning Documentation.	4.1	\$425	\$1,743	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2006	Review AWS program steps and status of completion.	1.1	\$425	\$468	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/11/2006	Review of electronic audit workpapers.	3.9	\$425	\$1,658	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review of consolidation	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Catalyst status discussion to plan for communication to Delphi.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Inventory LCM discussion with M. Hatzfeld.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review of goodwill and intangible matters for Catalyst	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review consolidation	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Conf. call with E&Y Australia to discuss Catalyst	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Review status of key issues with M. Hatzfeld.	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	7/11/2006	Debrief on meeting with C. Arkwright with M. Hatzfeld.	0.7	\$525	\$368	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Discussion with M. Dean regarding OPEB liability questions	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Working on PGAP worksteps	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Drafting rep letter	3.2	\$225	\$720	A2
Kearns	Matthew R.	MRK	Senior	7/11/2006	Working on liabilities subject to Compromise balances	6.4	\$225	\$1,440	A2
Pacella	Shannon M.	SMP	Manager	7/11/2006	Detail review of IT workpapers for Catalyst.	2.0	\$300	\$600	A2
Pagac	Matthew M.	MMP	Manager	7/11/2006	Providing engagement supervision to team	4.6	\$375	\$1,725	A2
Pagac	Matthew M.	MMP	Manager	7/11/2006	Updating team management as to Tulsa status	1.2	\$375	\$450	A2
Pagac	Matthew M.	MMP	Manager	7/11/2006	Updating inventory workpapers	6.2	\$375	\$2,325	A2
Saimoua	Omar Issam	OIS	Staff	7/11/2006	Obtained the intercompany receivable and payable for Florange and SLP and sent to international teams for confirmation	5.9	\$125	\$738	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/11/2006	Obtained the intercompany payable receivable for Australia and South Africa and sent to international teams for confirmation	6.2	\$125	\$775	A2
Stille	Mark Jacob	MJS	Staff	7/11/2006	Determination of AP vendor, AR vendor, and Inventory price master files for audit team review of appropriateness.	0.7	\$200	\$140	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Tied LCM Adjustment support	0.7	\$100	\$70	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Tie consolidated financial statements to locations	1.1	\$100	\$110	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Workpaper documentation - responding to review notes	2.7	\$100	\$270	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Prepared and SG&A Analytic	3.2	\$100	\$320	A2
Anibal	Christina J.	CJA	Intern	7/12/2006	Tied SOPA detail up to Consolidated Financial Statements	4.3	\$100	\$430	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2006	Review of Elimination entries for consolidation model.	0.8	\$425	\$340	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2006	Review of Engineering allocations for consolidation model.	3.0	\$425	\$1,275	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/12/2006	Completion of GAAP checklist	4.3	\$425	\$1,828	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Catalyst - Discussion of other key issues with team	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Participate on Hong Kong conference call	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Status discussion with M. Hatzfeld regarding FAS 133, inventory, and good will.	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Catalyst inventory review	2.9	\$525	\$1,523	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing international emails from E&Y foreign teams	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing E&C SOPA entries for 2005	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Discussions with P. Swindell regarding PGM Vault Inventory	2.1	\$225	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing E&Y France's SRM and OAR	2.8	\$225	\$630	A2
Kearns	Matthew R.	MRK	Senior	7/12/2006	Reviewing tie-out of financial statements	6.4	\$225	\$1,440	A2
Pacella	Shannon M.	SMP	Manager	7/12/2006	Detail review of workpapers.	4.0	\$300	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	7/12/2006	Providing engagement supervision to team	5.4	\$375	\$2,025	A2
Pagac	Matthew M.	MMP	Manager	7/12/2006	Updating inventory workpapers	5.8	\$375	\$2,175	A2
Pagac	Matthew M.	MMP	Manager	7/12/2006	Reviewing Catalyst workpapers	2.8	\$375	\$1,050	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/12/2006	Prepared the work papers for the SOPA/adjustment part of the financial statement tie out and started working on the income statement part.	5.1	\$125	\$638	A2
Saimoua	Omar Issam	OIS	Staff	7/12/2006	Worked on the elimination part of the financial statement tie out and obtained all necessary documentation and audited the entries performed by Delphi.	6.8	\$125	\$850	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tied LCM Adjustment support	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Workpaper documentation - review note response	1.6	\$100	\$160	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tied consolidated financial statements to locations	1.7	\$100	\$170	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tie consolidated financial statements to locations	2.0	\$100	\$200	A2
Anibal	Christina J.	CJA	Intern	7/13/2006	Tied audited trial balances to Hyperion financials	3.6	\$100	\$360	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2006	Review of Manufacturing Expense allocations in consolidation model.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2006	Review of pro-forma adjustments in consolidation model.	1.9	\$425	\$808	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/13/2006	Review of draft SOPA entries included in consolidation model.	2.8	\$425	\$1,190	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with Australian Catalyst team	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Status calls re: Catalyst issues - derivatives, inventory, and prep for Client status call.	0.9	\$525	\$473	A2
Kearns	Matthew R.	MRK	Senior	7/13/2006	Reviewing 2005 SOPA entries and ensuring they were reasonable	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/13/2006	Working on reviewing audit program in AWS and ensuring we have performed all required procedures	3.4	\$225	\$765	A2
Kearns	Matthew R.	MRK	Senior	7/13/2006	Time incurred reviewing consolidated financial statement tie-out.	5.2	\$225	\$1,170	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Providing engagement supervision to team	4.9	\$375	\$1,838	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Updating team management as to Tulsa status	1.4	\$375	\$525	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Updating inventory workpapers	3.6	\$375	\$1,350	A2
Pagac	Matthew M.	MMP	Manager	7/13/2006	Reviewing Catalyst workpapers	1.1	\$375	\$413	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Meeting with A. Radjewski regarding questions related to the financial statement tie out and submitted an open items list.	3.2	\$125	\$400	A2
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Meeting with J. Ong to discuss all open items related to the allocations part of the financial statement tie out and cleared other items	3.4	\$125	\$425	A2
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Prepared confirmations related to the Noble metals.	3.2	\$125	\$400	A2
Saimoua	Omar Issam	OIS	Staff	7/13/2006	Reconciled to the reconciliations when the confirmations were received related to the Noble metals.	2.4	\$125	\$300	A2
Stille	Mark Jacob	MJS	Staff	7/13/2006	Clearing of review comments for Catalyst walkthroughs and documentation.	2.1	\$200	\$420	A2
Anibal	Christina J.	CJA	Intern	7/14/2006	Researched PGMs	1.4	\$100	\$140	A2
Anibal	Christina J.	CJA	Intern	7/14/2006	Met with A. Randjewski and discussed tie-out	2.0	\$100	\$200	A2
Anibal	Christina J.	CJA	Intern	7/14/2006	Tying location audited TB's to the location tabs which tie up to the consolidated statements	5.3	\$100	\$530	A2
Cook	Vaughn A.	VAC	Senior Manager	7/14/2006	SFAS 133 assistance related to take-or-pay precious metals contracts at the Catalyst division.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	Review of report tie-out working papers.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	Review of PGM inventory workpapers and mark-to-market elimination accounting.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	ICFC preparation.	1.8	\$425	\$765	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Conf. call regarding status and to-do items.	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Conference call with J. Williams re: JW review of Catalyst financial statements	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Discussion regarding inventory accounting with M. Pagac.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/14/2006	Catalyst status call with S. Dereadt, Roth, C. Arkwright, M. Hatzfeld, etc.	1.8	\$525	\$945	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Plant safety introduction including safety video and obtaining proper safety equipment.	0.8	\$125	\$100	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Discussions with client and audit team regarding testing issues, sample changes, and procedures.	1.2	\$125	\$150	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Catalyst - Documenting inventory count.	1.2	\$125	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Catalyst - samples taken for vault count/weigh.	1.7	\$125	\$213	A2
Hoffman	Michelle M.	MMH	Staff	7/14/2006	Await client packaging of sample selections	2.3	\$125	\$288	A2
Kearns	Matthew R.	MRK	Senior	7/14/2006	Conversation with D. Hammonds regarding OPEB payments	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/14/2006	Reviewing tie-out of financial statements	3.6	\$225	\$810	A2
Kearns	Matthew R.	MRK	Senior	7/14/2006	Auditing Pension and OPEB accruals.	4.2	\$225	\$945	A2
Miller	Nicholas S.	NSM	Manager	7/14/2006	Summarizing data on the PGM contracts to discuss with FAS 133 and valuation experts.	1.7	\$300	\$510	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Discuss status of scheduling meeting with VEGA to discuss SAP journal entry information for SAS 99 procedures.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Call with Steering IT coordinator to discuss client assistance items for upcoming testing.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Discuss status with team on workpaper documentation and answer questions on review notes.	0.6	\$300	\$180	A2
Pagac	Matthew M.	MMP	Manager	7/14/2006	Providing engagement supervision to team	6.2	\$375	\$2,325	A2
Pagac	Matthew M.	MMP	Manager	7/14/2006	Updating team management regarding Tulsa status	1.8	\$375	\$675	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Meeting with M. Pagac and M. Hatzfeld to discuss the progress on the financial statement tie out	2.3	\$125	\$288	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Worked on the PGM quantity roll and gained an understanding of the Excel sheet prepared by P. Swindell.	4.5	\$125	\$563	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Prepared confirmations related to the reclaim amounts of PGM's.	3.4	\$125	\$425	A2
Saimoua	Omar Issam	OIS	Staff	7/14/2006	Reconciled to the reconciliations after receiving the confirmations related to the reclaim amounts of PGM's	2.2	\$125	\$275	A2
Stille	Mark Jacob	MJS	Staff	7/14/2006	Clean-up of review comments and follow up for Catalyst walkthrough procedures.	2.9	\$200	\$580	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/15/2006	Review of draft audit financial statements.	4.5	\$425	\$1,913	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/15/2006	Derivative accounting review for PGM leasing.	1.3	\$425	\$553	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/15/2006	Client meetings to discuss technical topics related to financials: pension, inventory accounting, derivatives.	2.3	\$425	\$978	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred working on consolidated SAD for Catalyst audit	4.3	\$225	\$968	A2
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred reviewing E&Y France's SAD and SRM regarding Catalyst	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred reviewing E&Y Shanghai's SAD.	0.9	\$225	\$203	A2
Kearns	Matthew R.	MRK	Senior	7/15/2006	Time incurred posting entries to consolidated SAD for E&Y Shanghai's SAD.	0.5	\$225	\$113	A2
Rothmund	Mario Valentin	MVR	Staff	7/15/2006	Accounts Receivable Workpaper Review	5.2	\$200	\$1,040	A2
Saimoua	Omar Issam	OIS	Staff	7/15/2006	Performed audit related work on the PGM reconciliations.	4.3	\$125	\$538	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	M&A discussions (S. Daraedt and Roth) to discuss revised audit timing and deadlines.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	Client meetings to discuss company status of completion of open items.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	Review and preparation of workpaper access letters.	1.5	\$425	\$638	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/16/2006	FAS 133 research for PGM take-or-pay contracts.	3.1	\$425	\$1,318	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Work on planning agenda for C. Arkwright	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Update of PM/TE for final Results	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Inventory review - consigned PGM	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Review international SRM's final issues	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Updates to Catalyst planning docs	1.9	\$525	\$998	A2
Kearns	Matthew R.	MRK	Senior	7/16/2006	Time incurred reviewing E&Y Shanghai's SAD and posting entries to consolidated SAD	5.8	\$225	\$1,305	A2
Kearns	Matthew R.	MRK	Senior	7/16/2006	Time incurred preparing emails to E&Y International Team's regarding SAD entries.	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	7/16/2006	Time incurred formatting consolidated SAD for Catalyst audit	1.7	\$225	\$383	A2
Pacella	Shannon M.	SMP	Manager	7/16/2006	Review cleared review notes given to team for Catalyst work performed.	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	7/16/2006	Providing engagement supervision to team	5.3	\$375	\$1,988	A2
Pagac	Matthew M.	MMP	Manager	7/16/2006	Updating team management regarding Tulsa status	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/16/2006	Preparing international correspondence	1.4	\$375	\$525	A2
Rothmund	Mario Valentin	MVR	Staff	7/16/2006	Financial Statement Tie -out Review of the entities in Mexico, China, Australia and U.S.	5.3	\$200	\$1,060	A2
Saimoua	Omar Issam	OIS	Staff	7/16/2006	Reviewed the PGM inventory reconciliation and confirmations for reasonability.	4.1	\$125	\$513	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Banker	Lisa M.	LMB	Manager	7/17/2006	Review of the answers from the audit team regarding the 142 and 144 analysis	1.2	\$375	\$450	A2
Banker	Lisa M.	LMB	Manager	7/17/2006	Initial drafting of the 142 and 144 memo	1.3	\$375	\$488	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2006	Meeting with K. Tremain to answer client questions regarding financial statement presentation.	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2006	Meetings with M&A (S. Daraedt and Roth) relative to timetable for buyer filing LOI with bankruptcy court, audit completion, and workpaper access.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/17/2006	Review of PM/TE, allocation, International audit instructions, technical memos for purposes of 2nd partne review package.	5.3	\$425	\$2,253	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review Catalyst legal letter/updated key issues list.	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Review purchase agreement criteria	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Catalyst carve out status call with Audit team	1.2	\$525	\$630	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Contacting E&Y Champion Audit engagement team and E&Y Staff person in order to get approval of getting O. Saimoua time for the Catalyst Audit.	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred preparing emails to E&Y Shanghai Team regarding SAD entries	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred formatting consolidated SAD	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred formatting legal letter response for Catalyst audit.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/17/2006	Time incurred reviewing E&Y international team's SRMs	4.4	\$225	\$990	A2
Miller	Nicholas S.	NSM	Manager	7/17/2006	Conference call with S. Underberg and V. Cook to discuss accounting for PGM contracts.	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	7/17/2006	Providing engagement supervision to team	6.7	\$375	\$2,513	A2
Pagac	Matthew M.	MMP	Manager	7/17/2006	Correspondence with international teams	3.8	\$375	\$1,425	A2
Pagac	Matthew M.	MMP	Manager	7/17/2006	Reviewing Catalyst workpapers	4.5	\$375	\$1,688	A2
Rothmund	Mario Valentin	MVR	Staff	7/17/2006	Footnotes Tie-out	4.2	\$200	\$840	A2
Rothmund	Mario Valentin	MVR	Staff	7/17/2006	SOPAs for 2005 & 2006	7.9	\$200	\$1,580	A2
Saimoua	Omar Issam	OIS	Staff	7/17/2006	Meeting with P. Swindell to obtain all support documents necessary for completion of PGM quantity test.	2.6	\$125	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/17/2006	Obtained the physical PGM count and performed audit procedures to verify the PGM values at period ends.	5.8	\$125	\$725	A2
Saimoua	Omar Issam	OIS	Staff	7/17/2006	Obtained the rest of the PGM confirmations and performed audit procedures reconciling the confirm quantity to the GL quantities.	3.7	\$125	\$463	A2
Stille	Mark Jacob	MJS	Staff	7/17/2006	Discussion with M. Kearns to determine problems with AWS file.	0.4	\$200	\$80	A2
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Review of IT workpapers from Catalyst audit	0.7	\$475	\$333	A2
Cook	Vaughn A.	VAC	Senior Manager	7/18/2006	SFAS 133 technical assistance with regard to Catalyst carve-out audit.	0.5	\$425	\$213	A2
Cook	Vaughn A.	VAC	Senior Manager	7/18/2006	Discussion of corporate SFAS 133 matters.	0.4	\$425	\$170	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	Meeting with C. Arkwright to discuss Florange pension accounting issue.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	Review of pension/OPEB work papers and financial statement disclosures.	2.7	\$425	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	Review of liabilties subject to compromise details and disclosures.	2.5	\$425	\$1,063	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/18/2006	M&A update discussion related to catalyst carve-out audit, and preparation of agenda.	2.3	\$425	\$978	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Catalyst team status update	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Review FAS 133 documentation re: catalyst take or pay contracts	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Catalyst conference call re: closing balance sheet	1.8	\$525	\$945	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Reviewed E&C's consolidated financial statement schedule for Catalyst	4.6	\$225	\$1,035	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Time incurred working on Pension and OPEB accruals	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Revised REP letter for Catalyst audit	1.7	\$225	\$383	A2
Kearns	Matthew R.	MRK	Senior	7/18/2006	Reviewed consolidated SAD schedule with Sr. Manager	3.1	\$225	\$698	A2
Miller	Nicholas S.	NSM	Manager	7/18/2006	Follow-up with S. Ugorowski in regards to the break-out of the Catalyst portion of the PGM contracts.	0.2	\$300	\$60	A2
Miller	Nicholas S.	NSM	Manager	7/18/2006	Follow-up with J. Schmidt in regards to discounting the valuation of the PGM contracts.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	7/18/2006	Preparation of documentation and memo for files in relation to the PGM contracts.	1.3	\$300	\$390	A2
Pacella	Shannon M.	SMP	Manager	7/18/2006	Catalyst - Reviewing workpapers	0.9	\$300	\$270	A2
Pagac	Matthew M.	MMP	Manager	7/18/2006	Providing engagement supervision to team	3.7	\$375	\$1,388	A2
Pagac	Matthew M.	MMP	Manager	7/18/2006	Reviewing Catalyst workpapers	5.7	\$375	\$2,138	A2
Pagac	Matthew M.	MMP	Manager	7/18/2006	Correspondence with international teams	3.6	\$375	\$1,350	A2
Rothmund	Mario Valentin	MVR	Staff	7/18/2006	Accounts Receivable Workpaper clean up- additional work on the AR fluctuations	4.3	\$200	\$860	A2
Rothmund	Mario Valentin	MVR	Staff	7/18/2006	Financial Statement Footnote Tie-out, Shanghai, South Africa (additional time occurred through incomplete workpapers delivered by client)	7.7	\$200	\$1,540	A2
Saimoua	Omar Issam	OIS	Staff	7/18/2006	Meeting with K. Tremain to discuss all open items related to the financial statement tie out.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	7/18/2006	Meeting with M. Roeder to request support documents for the engineering allocation piece of the allocation financial statements.	3.1	\$125	\$388	A2
Saimoua	Omar Issam	OIS	Staff	7/18/2006	Performed audit procedures to test the allocation part of the financial statements.	4.6	\$125	\$575	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with N. Miller regarding PGM contracts for Catalyst.	0.4	\$425	\$170	A2
Stille	Mark Jacob	MJS	Staff	7/18/2006	Clearing of additional review comments.	0.6	\$200	\$120	A2
Tanner	Andrew J.	AJT	Senior Manager	7/18/2006	Review of Catalyst IT work papers	1.3	\$475	\$618	A2
Underberg	Scott	SU	Senior Manager	7/18/2006	Catalyst - Review metal curves.	0.9	\$425	\$383	A2
Underberg	Scott	SU	Senior Manager	7/18/2006	Follow-up phone call regarding metal curves.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2006	Review of FAS 87, FAS 106 technical literature to facilitate client understanding and booking of Florange pension.	4.6	\$425	\$1,955	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2006	Correspondence with TSRS group relative to conclusion reached and audit implication if any.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/19/2006	Preparation of Max Control Risk Memo, sufficiency of substantive audit procedures.	2.8	\$425	\$1,190	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review inventory pricing with M. Pagac.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Discussion with N. Miller re: Catalyst FAS 133 conclusions	0.6	\$525	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review of project/to-do list with M. Hatzfeld for C. Arkwright.	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review pension and OPEB actuarial results for Catalyst	1.2	\$525	\$630	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Meeting with K. Tremain to discuss audit adjustments to include in the Catalyst Financial Statements	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Auditing revenue and expense accounts for Delphi Tulsa location	5.1	\$225	\$1,148	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Reviewed emails from E&Y Shanghai team regarding SAD entries	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/19/2006	Adjusting Tulsa SAD for 2004 - 2006 for new entries	1.6	\$225	\$360	A2
Miller	Nicholas S.	NSM	Manager	7/19/2006	Follow-up with V. Cook about the valuation of PGM contracts, including how they should be valued in the absence of quoted market data.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	7/19/2006	Call with A. Brazier to discuss the valuation of the valuation of the PGM contracts.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	7/19/2006	Catalyst - Reviewing workpapers	0.6	\$300	\$180	A2
Pagac	Matthew M.	MMP	Manager	7/19/2006	Providing engagement supervision to team	6.4	\$375	\$2,400	A2
Pagac	Matthew M.	MMP	Manager	7/19/2006	Updating team management regarding Tulsa status	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/19/2006	Reviewing Catalyst workpapers	5.3	\$375	\$1,988	A2
Rothmund	Mario Valentin	MVR	Staff	7/19/2006	Review of the AR Workpaper, additional work on several workpaper	4.1	\$200	\$820	A2
Rothmund	Mario Valentin	MVR	Staff	7/19/2006	Cash Flow Statement Tie- out	7.6	\$200	\$1,520	A2
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Cleared review notes relating to the Tulsa inventory area.	5.6	\$125	\$700	A2
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Obtained support documents for the commercial & SG&A allocation and performed audit procedures to test the validity of the amounts.	2.7	\$125	\$338	A2
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Discussed the SOPA items relating to the financial statement tie out with M. Rothmund.	3.1	\$125	\$388	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussion with J. Henning regarding PGM contracts for Catalyst.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussion with V. Cook regarding PGM contracts related to Catalyst business.	0.5	\$425	\$213	A2
Stille	Mark Jacob	MJS	Staff	7/19/2006	Conference call to discuss review comments.	0.5	\$200	\$100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	7/19/2006	Meeting with S. Pacella and M. Stille to address Catalys IT review comments	0.7	\$475	\$333	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of TSRS audit documentation.	2.4	\$425	\$1,020	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of AWS file.	2.7	\$425	\$1,148	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Performance of PGAP procedures.	2.9	\$425	\$1,233	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Catalyst - derivative valuation	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Work on French pension matter	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Discussion of engagement letter with B. Thelan regarding Catalyst.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Conf. call with M. Hatzfeld regarding engagement letter updates and status of FS.	0.8	\$525	\$420	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Working on clearing AWS	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Auditing revenue and expense accounts for Delphi Tulsa location	2.3	\$225	\$518	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Reviewed tie-out of SOPA items to client's consolidating model	3.3	\$225	\$743	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Meeting with E&Y staff to discuss SOPA entries recorded by client	2.7	\$225	\$608	A2
Kearns	Matthew R.	MRK	Senior	7/20/2006	Time incurred adjusting/reviewing liabilities subject to compromise audit schedules for 2005 and 2006	1.8	\$225	\$405	A2
Miller	Nicholas S.	NSM	Manager	7/20/2006	Discussions with J. Henning and M. Hatzfeld in regards to the appropriate valuation of the PGM contracts.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	7/20/2006	Running valuation models using the various different criteria on the PGM contracts.	2.1	\$300	\$630	A2
Pacella	Shannon M.	SMP	Manager	7/20/2006	Catalyst - Reviewing workpapers	0.5	\$300	\$150	A2
Pagac	Matthew M.	MMP	Manager	7/20/2006	Providing engagement supervision to team	4.2	\$375	\$1,575	A2
Pagac	Matthew M.	MMP	Manager	7/20/2006	Catalyst client discussions	3.2	\$375	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	7/20/2006	Reviewing Catalyst workpapers	2.6	\$375	\$975	A2
Pellegrin	Amy B.	AMP	Client Serving Associate	7/20/2006	SAS review workpapers for L. Bunker	1.0	\$75	\$75	A2
Rothmund	Mario Valentin	MVR	Staff	7/20/2006	Work performed on ICFC	1.5	\$200	\$300	A2
Rothmund	Mario Valentin	MVR	Staff	7/20/2006	Cash Flow Statement Tie-out	2.2	\$200	\$440	A2
Rothmund	Mario Valentin	MVR	Staff	7/20/2006	Financial Statement Tie-out	8.7	\$200	\$1,740	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/20/2006	Meeting with K. Tremain to discuss the Hyperion trial balances that don't reconcile to the Pegasus model.	2.8	\$125	\$350	A2
Saimoua	Omar Issam	OIS	Staff	7/20/2006	Discussed the combined financial statement tie out and an update on the status of the tie out process and on any open items with M. Hatzfeld.	3.2	\$125	\$400	A2
Saimoua	Omar Issam	OIS	Staff	7/20/2006	Obtained support documents for the engineering allocation part of the combined financial statements and reviewed them.	4.1	\$125	\$513	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/21/2006	Preparation of draft SRM.	2.3	\$425	\$978	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/21/2006	Review of draft OAR analytics, legal letter responses.	3.9	\$425	\$1,658	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/21/2006	Draft of Rep Letter.	2.6	\$425	\$1,105	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Conf. call with S. Dereadt	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Conf. call re: GM warranty claim	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Update review of planning docs	1.1	\$525	\$578	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Preparation of email correspondence to Delphi Legal Counsel (M. McGuire and T. Twomey) requesting legal letters for Catalyst Audit	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Created a new Consolidated SAD schedule based on SAD items discovered by E&Y U.S. team	1.8	\$225	\$405	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Proposed changes to liabilities subject to compromise footnote in FS	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Working on PGAP checklist - journal entry testing.	2.2	\$225	\$495	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Working on PGAP checklist - subsequent event testing.	1.9	\$225	\$428	A2
Kearns	Matthew R.	MRK	Senior	7/21/2006	Reviewing emails from E&Y international team regarding SAD items	0.6	\$225	\$135	A2
Pagac	Matthew M.	MMP	Manager	7/21/2006	Providing engagement supervision to team	4.3	\$375	\$1,613	A2
Pagac	Matthew M.	MMP	Manager	7/21/2006	Reviewing Catalyst workpapers	3.2	\$375	\$1,200	A2
Rothmund	Mario Valentin	MVR	Staff	7/21/2006	Financial Statement Footnote Tie-out	6.0	\$200	\$1,200	A2
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Performed final review on the commercial allocation piece of the financial statement out exercise.	3.8	\$125	\$475	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Reviewed SOPA's related to the financial statement tie out.	4.9	\$125	\$613	A2
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Discussed the methodology used in the engineering allocation calculation M. Hatzfeld and M. Pagac.	1.6	\$125	\$200	A2
Saimoua	Omar Issam	OIS	Staff	7/21/2006	Discussed the methodology used in the pegasus model with M. Kearns.	1.8	\$125	\$225	A2
Kearns	Matthew R.	MRK	Senior	7/22/2006	Clearing ICFC review notes	1.6	\$225	\$360	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Review key issues for Monday's status meeting	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Complete review of ASM document	1.2	\$525	\$630	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Review of financial statement Draft	1.4	\$525	\$735	A2
Banker	Lisa M.	LMB	Manager	7/24/2006	Continue drafting the 142 and 144 memo	2.0	\$375	\$750	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Florange pension matter	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of financial statement close process and related allocations, adjustments etc.	1.8	\$525	\$945	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review of financial statements/updates on disclosures etc.	2.9	\$525	\$1,523	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Call with T. Twomey of Delphi Legal to discuss Catalyst.	0.6	\$225	\$135	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Reviewing internal emails from Partner and Sr. Manager discussing items for Catalyst audit.	0.7	\$225	\$158	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Posting additional SAD items to SAD	1.1	\$225	\$248	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Clearing liabilities subject to compromise (as of 12.31.05 and 3.31.06) review notes.	1.6	\$225	\$360	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Working on clearing revenue and expense notes	2.6	\$225	\$585	A2
Kearns	Matthew R.	MRK	Senior	7/24/2006	Time incurred working on the ICFC	3.7	\$225	\$833	A2
Pagac	Matthew M.	MMP	Manager	7/24/2006	Providing engagement supervision to team	1.8	\$375	\$675	A2
Pagac	Matthew M.	MMP	Manager	7/24/2006	Updating team management regarding Tulsa status	2.6	\$375	\$975	A2
Pagac	Matthew M.	MMP	Manager	7/24/2006	Reviewing financial statement workpapers	8.1	\$375	\$3,038	A2
Rothmund	Mario Valentin	MVR	Staff	7/24/2006	Financial Statement Tie-out	8.1	\$200	\$1,620	A2
Saimoua	Omar Issam	OIS	Staff	7/24/2006	Reconciled the FAS 142 & 144 calculation to trial balance.	4.7	\$125	\$588	A2
Saimoua	Omar Issam	OIS	Staff	7/24/2006	Reconciled the amounts to the summary sheet after receiving support documents for the PGM quantity test I.	5.2	\$125	\$650	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Financial statement comparative to FM	1.1	\$525	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review of FS draft - FSCP information/risks on carve out.	1.5	\$525	\$788	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review and update combined financial statements and report	2.9	\$525	\$1,523	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Posting additional entries to SAD items	1.3	\$225	\$293	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Time incurred completing ICFC	2.4	\$225	\$540	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Working on ASM Addendum memo	3.3	\$225	\$743	A2
Kearns	Matthew R.	MRK	Senior	7/25/2006	Working on SRM memo	3.6	\$225	\$810	A2
Pagac	Matthew M.	MMP	Manager	7/25/2006	Providing engagement supervision to team	6.7	\$375	\$2,513	A2
Pagac	Matthew M.	MMP	Manager	7/25/2006	Reviewing financial statement workpapers	4.5	\$375	\$1,688	A2
Pagac	Matthew M.	MMP	Manager	7/25/2006	Discussion international LCM	2.3	\$375	\$863	A2
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	SOPA item review	3.1	\$200	\$620	A2
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	Review of Elimination Workpapers.	4.9	\$200	\$980	A2
Rothmund	Mario Valentin	MVR	Staff	7/25/2006	Meeting with K. Tremain to discuss open items.	1.2	\$200	\$240	A2
Saimoua	Omar Issam	OIS	Staff	7/25/2006	A review to the second Pegasus model was initiated after receiving it from K. Tremain.	5.6	\$125	\$700	A2
Saimoua	Omar Issam	OIS	Staff	7/25/2006	Identified the additional adjustments from the second Pegasus model and requested the support documents for them.	4.8	\$125	\$600	A2
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with J. Henning regarding Catalyst matters (LSC and PGM contracts).	0.6	\$425	\$255	A2
Abraham	Lisa M.	LMA	Intern	7/26/2006	Preparation of copies of papers regarding Catalyst	0.3	\$100	\$30	A2
Abraham	Lisa M.	LMA	Intern	7/26/2006	Formatting changes to Excel Spreadsheet for Catalyst	0.4	\$100	\$40	A2
Abraham	Lisa M.	LMA	Intern	7/26/2006	Review and find changes to Catalyst financial statements	1.2	\$100	\$120	A2
Kearns	Matthew R.	MRK	Senior	7/26/2006	Working on Consolidated SAD schedules	1.2	\$225	\$270	A2
Kearns	Matthew R.	MRK	Senior	7/26/2006	Working on overall analytic for Catalyst	2.6	\$225	\$585	A2
Kearns	Matthew R.	MRK	Senior	7/26/2006	Working on SRM for Catalyst audit	6.3	\$225	\$1,418	A2
Pacella	Shannon M.	SMP	Manager	7/26/2006	Closing Call with Catalyst IT.	1.1	\$300	\$330	A2
Pagac	Matthew M.	MMP	Manager	7/26/2006	Finalizing LCM for Tulsa	3.2	\$375	\$1,200	A2
Pagac	Matthew M.	MMP	Manager	7/26/2006	Providing engagement supervision to team	1.2	\$375	\$450	A2
Rasmussen	Kyle M.	KMR	Intern	7/26/2006	Performing analytics for M. Kearns for the sale of assets.	5.6	\$100	\$560	A2
Rothmund	Mario Valentin	MVR	Staff	7/26/2006	SOPA item review	4.1	\$200	\$820	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Staff	7/26/2006	Review of allocation workpapers and additional procedures performed on the workpapers	6.3	\$200	\$1,260	A2
Saimoua	Omar Issam	OIS	Staff	7/26/2006	Worked on reconciling all the audited trial balances to the new Pegasus model.	4.9	\$125	\$613	A2
Saimoua	Omar Issam	OIS	Staff	7/26/2006	Met with K. Tremain to discuss the new Pegasus model and the changes that occurred to it.	3.1	\$125	\$388	A2
Kearns	Matthew R.	MRK	Senior	7/27/2006	Meeting with K. Tremain of E&C to review additional audit adjustments to book in the F/S.	0.8	\$225	\$180	A2
Kearns	Matthew R.	MRK	Senior	7/27/2006	Auditing liabilities subject to compromise balance as of 12.31.05	2.7	\$225	\$608	A2
Pagac	Matthew M.	MMP	Manager	7/27/2006	Creating the Summary review memorandum	5.2	\$375	\$1,950	A2
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	SOPA item review	1.5	\$200	\$300	A2
Rothmund	Mario Valentin	MVR	Staff	7/27/2006	Financial Statement Disclosure review , including cash flow	4.1	\$200	\$820	A2
Saimoua	Omar Issam	OIS	Staff	7/27/2006	Performed a review of reasonableness of the new adjustments/SOPA's related to the second Pegasus model.	5.1	\$125	\$638	A2
Saimoua	Omar Issam	OIS	Staff	7/27/2006	Performed work related to the overall tie out of the combined financial statements.	4.7	\$125	\$588	A2
Kearns	Matthew R.	MRK	Senior	7/28/2006	Reviewing client revised financial statement model and agreeing SAD items in it	2.4	\$225	\$540	A2
Miller	Nicholas S.	NSM	Manager	7/28/2006	Review of the new PGM valuation calculation.	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	7/28/2006	Meeting with A. Brazier to discuss derivative memos, particularly regarding the PGM contracts.	0.6	\$300	\$180	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	Financial Statement Tie out Catalyst South Africa- New Model	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	Financial Statement Tie out Mexico- New Model	1.2	\$200	\$240	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	SOPA item review	2.2	\$200	\$440	A2
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Meeting with K. Tremain to finalize any open items left.	2.6	\$125	\$325	A2
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Meeting with M. Roeder to request the rest of the support documents needed to complete the engineering allocation.	1.9	\$125	\$238	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Cleared any open items left for the financial statement to out for which we have the support documents.	5.2	\$125	\$650	A2
A2 Catalyst Project Total: <u>1,021.4</u> <u>\$278,425</u>									
Corporate									
Miller	Nicholas S.	NSM	Manager	7/5/2006	Rollforward of T&I quarterly explanations, after the Q4 and Q1 adjustments had been recorded.	1.5	\$300	\$450	A2
Boehm	Michael J.	MJB	Manager	7/7/2006	E&S Quarterly Review - Revision of Q1 income statement analytics based on information received from C. Lebeau.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Quarterly Review - Update of Q1 status with A. Krabill.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	DPSS Quarterly Review - Preparation of Q1 workpapers (analytics, deficiency tracker, etc.).	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	E&S Quarterly Review - Update of Q1 status with A. Krabill.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	7/10/2006	E&S Quarterly Review - Preparation of Q1 workpapers (analytics, deficiency tracker, etc.).	0.7	\$300	\$210	A2
Marold	Erick W.	EWM	Senior	7/11/2006	Meeting with B. Murray to discuss subsequent documentation and understand variances between original Hyperion financial statements vs. post CJV Hyperion financial statements.	2.5	\$250	\$625	A2
Boehm	Michael J.	MJB	Manager	7/12/2006	DPSS Quarterly Review - Meeting with C. Anderson to discuss settlements with Flextronics, GM SPO, and XM Satellite Radio, Inc.	0.7	\$300	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/12/2006	Consulting with PPD and others on PSA matter	0.6	\$425	\$255	A2
Henning Krabill	Jeffrey M. Aaron J.	JMH AJK	Partner Senior Manager	7/12/2006 7/12/2006	Conf. call with T. Timko re: PSA E&S - Review of revised analytics	0.4 1.8	\$525 \$425	\$210 \$765	A2 A2
Asher	Kevin F.	KFA	Partner	7/13/2006	Audit status discussion regarding Q1 and Q2	1.6	\$700	\$1,120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/13/2006	Quarterly Reviews - Meeting with A. Brazier, J. Nolan, S. Kihn, and D. Bayles to discuss Q1 accounting issues at DPSS, Corporate analytics, etc.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Correspondence with M. McWhorter to discuss Q1 open items	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	7/13/2006	E&S Quarterly Review - Review of prior year tooling SOPA adjustment and related discussions with R. Hofmann	1.4	\$300	\$420	A2
Henning	Jeffrey M.	JMH	Partner	7/13/2006	Conf. call with J. Williams re: PSA matter	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Meeting with J. Simpson and K. Asher - Q1 update	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Corp - Preparation of the Q1 update meeting agenda for next week.	0.4	\$425	\$170	A2
Miller	Nicholas S.	NSM	Manager	7/13/2006	Wrap up of Q1 depreciation expense review at Packard due to changes FAS 144 adjustment.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	7/13/2006	Roll forward fluctuation analysis for post-closing adjustments recorded.	1.7	\$300	\$510	A2
Miller	Nicholas S.	NSM	Manager	7/13/2006	Wrap up of review of Q1 SOPA's.	1.7	\$300	\$510	A2
Simpson	Jamie	JS	Senior Manager	7/13/2006	Conf. call with J. Henning regarding Q1 status and agenda for update mtg.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussion with A. Krabill and K. Asher regarding Q1 status.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	7/13/2006	Discussion with L. Demers regarding Q1 walkthrough status.	0.3	\$425	\$128	A2
Boehm	Michael J.	MJB	Manager	7/14/2006	E&S Quarterly Review - Revision to Q1 E&S Analytics	1.4	\$300	\$420	A2
Marold	Erick W.	EWM	Senior	7/14/2006	Preparation of a consolidated summary by division of corporate CJV's recorded as part of the Q1 close.	3.3	\$250	\$825	A2
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussion with J. Henning regarding Q1 review status.	0.3	\$425	\$128	A2
Simpson	Jamie	JS	Senior Manager	7/14/2006	Discussion with J. Williams regarding Q1 review status.	0.3	\$425	\$128	A2
Henning	Jeffrey M.	JMH	Partner	7/16/2006	Preparation of PSA accounting issue notes for J. Williams	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Correspondence re: PSA matter to J. Williams	0.2	\$525	\$105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	7/17/2006	Obtained support for the Form 10-Q and performed an initial review of the supporting documentation.	2.3	\$250	\$575	A2
Marold	Erick W.	EWM	Senior	7/17/2006	Reviewed D&T summary of passed audit adjustments.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	7/17/2006	Quarterly Review-reviewing the Q1 corporate analytics and requesting additional explanations.	5.3	\$225	\$1,193	A2
Rasmussen	Kyle M.	KMR	Intern	7/17/2006	Preparing copies of the first quarter 10Q footnote support which was subsequently changed.	1.3	\$100	\$130	A2
Rasmussen	Kyle M.	KMR	Intern	7/17/2006	Performing 2nd tie out of the 10Q footnotes.	2.1	\$100	\$210	A2
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with A. Ranney and E. Marold regarding Q1 open items.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	7/17/2006	Discussion with P. Brusate regarding 10Q changes.	1.3	\$425	\$553	A2
Simpson	Jamie	JS	Senior Manager	7/17/2006	Review of 10Q and consolidation of E&Y changes.	2.4	\$425	\$1,020	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Discussion of key accounting memos with E&C	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Review PSA matter with K. Asher.	0.4	\$525	\$210	A2
Henning	Jeffrey M.	JMH	Partner	7/18/2006	Respond to J. Williams regarding PSA matter.	0.3	\$525	\$158	A2
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-reviewing the Q1 corporate analytics and requesting additional explanations.	3.1	\$225	\$698	A2
Ranney	Amber C.	ACR	Senior	7/18/2006	Quarterly Review-comparing 2004 SOPA's to client's summary.	0.9	\$225	\$203	A2
Rasmussen	Kyle M.	KMR	Intern	7/18/2006	Performing 2nd tie out of the 10Q footnotes.	5.5	\$100	\$550	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Preparation of email to France team regarding T&I restructuring charge.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with J. Henning regarding various Q1 open items.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Q1 status mtg with J. Williams, S. Kihn, T. Timko and J. Sheehan.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Review of draft 2 of 10Q.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussions with A. Ranney on Q1 review status.	1.1	\$425	\$468	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Documentation of T&I FAS 112 charge for Q1.	0.6	\$425	\$255	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	7/19/2006	E&S Quarterly Review - Meeting with M. McWhorter and A. Jackson to discuss ER&D accounting.	0.9	\$300	\$270	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Correspondence with K. Asher re: DCX matter	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Review of DCX accounting memo.	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Discussion with M. Fitzpatrick regarding DCX accounting memo.	0.2	\$525	\$105	A2
Henning	Jeffrey M.	JMH	Partner	7/19/2006	Conf. call with A. Brazier and Andrea re: DCX accounting matter	0.9	\$525	\$473	A2
Marold	Erick W.	EWM	Senior	7/19/2006	Reviewed Q1 2006 and Q4 2005 SOPA entries recorded in the 2006.	2.1	\$250	\$525	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Preparation for Q1 status meeting.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Discussions with A. Ranney on Q1 review status.	2.1	\$425	\$893	A2
Asher	Kevin F.	KFA	Partner	7/20/2006	Research regarding revenue recognition.	1.1	\$700	\$770	A2
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - Review of revised analytic templates for balance sheet and key metrics.	1.4	\$300	\$420	A2
Boehm	Michael J.	MJB	Manager	7/20/2006	E&S Quarterly Review - ER&D meeting with A. Jackson, M. McWhorter, and R. Hofmann and related meeting preparation	2.2	\$300	\$660	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of DCX accounting memo	1.0	\$425	\$425	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/20/2006	Review of Denso accounting memo	1.0	\$425	\$425	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Review quarterly issues and company memos (villerone, DCX payments, metal commodity FAS 133)	2.5	\$525	\$1,313	A2
Marold	Erick W.	EWM	Senior	7/20/2006	Meeting with A. Jackson to discuss ER&D and E&Y's position regarding the proper accounting.	1.2	\$250	\$300	A2
Miller	Nicholas S.	NSM	Manager	7/20/2006	T&I - Call with D. Greenbury to discuss the status of the Q1 review.	0.6	\$300	\$180	A2
Simpson	Jamie	JS	Senior Manager	7/20/2006	Discussion with J. Henning regarding T&I FAS 112 charge.	0.4	\$425	\$170	A2
Simpson	Jamie	JS	Senior Manager	7/20/2006	Discussions with A. Ranney regarding Q1 procedures.	0.7	\$425	\$298	A2
Simpson	Jamie	JS	Senior Manager	7/20/2006	Review of 10Q updated draft.	1.4	\$425	\$595	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Asher	Kevin F.	KFA	Partner	7/21/2006	Attend Q1 audit status meeting	1.6	\$700	\$1,120	A2
Chandler	Chase	CC	Intern	7/21/2006	Updated the Q2 overall analytic with the statements from Hyperion	2.6	\$100	\$260	A2
Henning	Jeffrey M.	JMH	Partner	7/21/2006	Meeting with J. Sheehan, J. Henning, S. Sheckell, and K. Asher re: pension, E&C FAS 112 for 1st and 2nd qtrs	1.5	\$525	\$788	A2
Krabill	Aaron J.	AJK	Senior Manager	7/21/2006	Corp - Discussion with A. Brazier regarding capitalized ER&D.	0.5	\$425	\$213	A2
Marold	Erick W.	EWM	Senior	7/21/2006	Reviewed non-recurring engineering contracts and conclusions reached by E&S regarding their applicability to EITF 99-5.	2.1	\$250	\$525	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	1st Quarter review update with the Company	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	7/21/2006	Discussion with the Company regarding Form 10 Q.	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	7/23/2006	Review updated analytics/quarter status agenda	1.0	\$525	\$525	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/24/2006	Review of Q1 AHG updates, accounting memos related to significant Q1 restructurings and asset impairments.	2.1	\$425	\$893	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Conf. call with A. Brazier re: key quarterly review issues	0.3	\$525	\$158	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Meeting with T. Timko, J. Williams, and D. Bayles re: overall quarterly closing schedule, E&Y observations, and key issues for Q2	1.2	\$525	\$630	A2
Henning	Jeffrey M.	JMH	Partner	7/24/2006	Review quarterly issues list with K. Asher and S. Sheckell.	2.0	\$525	\$1,050	A2
Miller	Nicholas S.	NSM	Manager	7/24/2006	Packard - Finalize documentation of our review of Q4 and Q1 SOPA's.	1.1	\$300	\$330	A2
Boehm	Michael J.	MJB	Manager	7/25/2006	E&S Quarterly Review - Discussed ER&D status with A. Jackson.	0.3	\$300	\$90	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2006	Review of Villeron accounting memo	3.7	\$425	\$1,573	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/25/2006	Review of GMT Cluster warranty	4.0	\$425	\$1,700	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Conf. call with M. Boehm re: 2nd Q matters (tooling, erd, legal reserves)	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	7/25/2006	Review of status of key accounting memos for the Delph 1st and 2nd quarter with A. Brazier	3.1	\$525	\$1,628	A2
Horner	Kevin John	KJH	Staff	7/25/2006	Packard Quarterly Review: Completed review of legal reserve analysis for Q2 review procedures	2.4	\$125	\$300	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Documenting explanations for changes on the overall analytics and corporate analytics.	1.7	\$225	\$383	A2
Ranney	Amber C.	ACR	Senior	7/25/2006	Quarterly Review-Tieing out D&T's SOPA's to Delphi's summary.	1.9	\$225	\$428	A2
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with S. Sheckell regarding Q1 status.	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	7/25/2006	Discussion with A. Brazier and J. Henning regarding Q1/Q2 accounting memos.	1.7	\$425	\$723	A2
Boehm	Michael J.	MJB	Manager	7/26/2006	E&S Quarterly Review - Communicated follow-up questions regarding balance sheet analytic to M. McWhorter.	0.4	\$300	\$120	A2
Boehm	Michael J.	MJB	Manager	7/26/2006	E&S Quarterly Review - Reviewed SOPA entries for E&S for Q1 and Q2.	0.9	\$300	\$270	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/26/2006	Review of E&C ER&D analysis and accounting conclusion.	2.8	\$425	\$1,190	A2
Ranney	Amber C.	ACR	Senior	7/26/2006	Quarterly Review-Documenting responses to follow up questions on fluctuations for corporate analytics	4.3	\$225	\$968	A2
Simpson	Jamie	JS	Senior Manager	7/26/2006	Review of Duoau FAS 112 documentation.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	7/27/2006	T&I - Meeting with E. Creech to discuss the status of the Q1 accounting memos.	0.2	\$300	\$60	A2
Ranney	Amber C.	ACR	Senior	7/27/2006	Reviewing the Q1 draft.	1.1	\$225	\$248	A2
Ranney	Amber C.	ACR	Senior	7/27/2006	Q1 draft - tieing out balances to supporting documents.	1.9	\$225	\$428	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Review Q1 adjustments with T. Timko	1.1	\$525	\$578	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Attend status update meeting with T. Timko, J. Sheehan and J. Williams	1.3	\$525	\$683	A2
Simpson	Jamie	JS	Senior Manager	7/27/2006	Q1/Q2 status meeting with J. Sheehan, J. Williams, S. Kihn and T. Timko	1.4	\$425	\$595	A2
Simpson	Jamie	JS	Senior Manager	7/27/2006	Preparation of materials for Q1/Q2 status update meeting.	1.7	\$425	\$723	A2
Simpson	Jamie	JS	Senior Manager	7/27/2006	Discussions with A. Ranney on status of Corporate Q1 review.	2.3	\$425	\$978	A2
Boehm	Michael J.	MJB	Manager	7/28/2006	E&S Quarterly Review - ER&D update call with A. Jackson and update e-mail to J. Henning.	0.4	\$300	\$120	A2
Ranney	Amber C.	ACR	Senior	7/28/2006	Preparing for a Q1 status update with the client	1.1	\$225	\$248	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ranney	Amber C.	ACR	Senior	7/28/2006	Working on the tie out of the Q2 updated draft	3.9	\$225	\$878	A2
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	AHG - Meeting with G. Anderson at AHG to discuss the open items, as well as the CFO Legal report	1.1	\$200	\$220	A2
Sheckell	Steven F.	SFS	Partner	7/28/2006	Review 1st quarter 10Q with P. Brusate and J. Williams.	1.6	\$525	\$840	A2
Simpson	Jamie	JS	Senior Manager	7/28/2006	Meeting with P. Brusate and J. Williams to discuss 10Q changes.	1.3	\$425	\$553	A2
A2 Corporate Project Total:						<u>150.7</u>		<u>\$52,405</u>	
Financial Remediation									
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	DPSS - Review of the latest version of the divisional deficiency tracker which includes our incremental procedures.	1.7	\$425	\$723	A2
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Work on drafting and editing comment to the issues summary matrix for the U.S., Non-U.S. and Consolidated tax processes	3.2	\$225	\$720	A2
Miller	Nicholas S.	NSM	Manager	7/14/2006	Preparation of documentation to present to M. Fitzpatrick in regards to the manner in which Packard inventory will be audited.	1.2	\$300	\$360	A2
Miller	Nicholas S.	NSM	Manager	7/14/2006	Preparation of follow-up documentation to Packard for how to appropriately implement and document their supplemental inventory controls.	3.3	\$300	\$990	A2
Henning	Jeffrey M.	JMH	Partner	7/17/2006	Conf. call with D. Bayles re: SOX program review	0.6	\$525	\$315	A2
DeMers	Laurie A.	LAD	Senior Manager	7/18/2006	Meeting with D. Kelly, C. Tosto, L. DeMers, and C. Smith re: executive summary of Sarbanes-Oxley comments related to tax material weakness.	2.2	\$425	\$935	A2
DeMers	Laurie A.	LAD	Senior Manager	7/18/2006	Revisions to draft document on SOX comments to the E&Y Audit team related to tax material weakness.	1.6	\$425	\$680	A2
DeMers	Laurie A.	LAD	Senior Manager	7/18/2006	Discussions of status of draft document on SOX comments with C. Tosto and D. Kelley related to tax material weakness.	1.1	\$425	\$468	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Work on edits to Executive Summary for Sarbanes-Oxley comments related to tax material weakness.	2.1	\$225	\$473	A2
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Meeting with D. Kelly, C. Tosto, L. DeMers, and C. Smith re: executive summary of Sarbanes-Oxley comments related to tax material weakness.	2.2	\$225	\$495	A2
Hegelmann	Julie Ann	JAH	Senior	7/18/2006	Work on executive summary items with L. DeMers related to tax material weakness.	1.4	\$225	\$315	A2
Henning Simpson	Jeffrey M. Jamie	JMH JS	Partner Senior Manager	7/18/2006 7/18/2006	Participation in 2006 SOX review Discussion with J. Volek regarding 15 key controls.	2.1 0.6	\$525 \$425	\$1,103 \$255	A2
Simpson	Jamie	JS	Senior Manager	7/18/2006	Discussion with D. Bayles on tooling rollforward documentation/review.	0.5	\$425	\$213	A2
Tosto	Cathy I.	CIT	Partner	7/18/2006	Discussion with L. DeMers, D. Kelley, J. Hegelmann, and C. Smith regarding internal control observations from our walkthroughs.	2.1	\$525	\$1,103	A2
Simpson	Jamie	JS	Senior Manager	7/19/2006	Meeting with D. Bayles and SOX team to discuss 404 status/plan.	2.1	\$425	\$893	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of 1st quarter tax review list of issues related to tax material weakness.	1.2	\$475	\$570	A2
Henning	Jeffrey M.	JMH	Partner	7/20/2006	Conf. call with D. Bayles re: application of key controls to corporate office	0.3	\$525	\$158	A2
Boehm	Michael J.	MJB	Manager	7/24/2006	Quarterly Review - Meeting with J. Henning, T. Timko, D. Bayles, and J. Williams to discuss 15 Key Controls, observations from site visits to date, etc. and related meeting preparation.	1.6	\$300	\$480	A2
Boehm	Michael J.	MJB	Manager	7/27/2006	E&S Quarterly Review - Discussion with M. Wilkes regarding D&T final deficiency listing for Q4 2005.	0.6	\$300	\$180	A2
Marold	Erick W.	EWM	Senior	7/27/2006	Saginaw- Reviewed D&T's updated 2005 summary of control deficiencies and concluded on their impact to our interim review.	2.9	\$250	\$725	A2
Sheckell	Steven F.	SFS	Partner	7/27/2006	Review status of tax accounting issues with Delphi	1.2	\$525	\$630	A2
Asher	Kevin F.	KFA	Partner	7/28/2006	Research on Q2 goodwill impairment matters	1.9	\$700	\$1,330	A2
					A2 Financial Remediation Project Total:	37.7		\$14,110	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
IT Remediation									
Martell	Michael A.	MAM	Principle	7/5/2006	Client meeting to discuss Mexico reliance issues	1.1	\$475	\$523	A2
Tanner	Andrew J.	AJT	Senior Manager	7/5/2006	Meeting with S. Pacella and M. Martell to discuss IT testing issues in Mexico and Delphi IT scoping process	0.7	\$475	\$333	A2
Martell	Michael A.	MAM	Principle	7/6/2006	Client meeting to discuss Mexico testing issues	1.4	\$475	\$665	A2
Tanner	Andrew J.	AJT	Senior Manager	7/6/2006	Meeting with M. Harris to discuss testing approach for 'qualitative' IT sites	0.4	\$475	\$190	A2
Tanner	Andrew J.	AJT	Senior Manager	7/6/2006	Meeting with J. Piazza, B. Thelen, S. Sheckell, and M. Martell to discuss issues with Mexico IT testing	0.9	\$475	\$428	A2
Simpson	Jamie	JS	Senior Manager	7/11/2006	IT Remediation : Discussion with S. Pacella regarding TSRS substantive testing for DGL, SAP and Packard mainframe.	0.8	\$425	\$340	A2
Pacella	Shannon M.	SMP	Manager	7/12/2006	Call with EDS to discuss proposed changes to non disclosure agreement.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/14/2006	Review changes suggested to EDS Non Disclosure Agreement made by E&Y General Counsel.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	7/17/2006	Review Management's documentation on testing procedures for newly identified A sites.	0.5	\$300	\$150	A2
Tanner	Andrew J.	AJT	Senior Manager	7/17/2006	Review of Delphi management modified test procedures for newly scoped sites	1.3	\$475	\$618	A2
Pacella	Shannon M.	SMP	Manager	7/18/2006	Discuss with EDS issue with Non disclosure agreement.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	7/18/2006	Discuss with E&Y General Counsel issues with non disclosure agreement with EDS.	0.5	\$300	\$150	A2
Stille	Mark Jacob	MJS	Staff	7/18/2006	Time spent copying periodic review. (Steering)	1.9	\$200	\$380	A2
Stille	Mark Jacob	MJS	Staff	7/18/2006	Delays in being able to retain documentation due to EDS disclosure agreement.	1.9	\$200	\$380	A2
Cash	Kevin L.	KLC	Partner	7/19/2006	Review and approval of EDS Non disclosure agreement -	0.7	\$525	\$368	A2
Pacella	Shannon M.	SMP	Manager	7/19/2006	Discuss with E&Y Paris issues with Delphi Management with executing SAP BASIS workprogram.	0.7	\$300	\$210	A2
Huffman	Derek T.	DTH	Senior	7/20/2006	Data validation of files received from client for SAP program change testing required due to deficiencies noted during walkthrough.	1.4	\$250	\$350	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Huffman	Derek T.	DTH	Senior	7/20/2006	SAP testing data extraction required due to deficiencies noted during walkthrough.	1.6	\$250	\$400	A2
Pacella	Shannon M.	SMP	Manager	7/20/2006	Discuss with E&Y SAP testing team open items needed for testing.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	7/20/2006	Discussed with Partner alternatives for Packard substantive testing for change control.	0.3	\$300	\$90	A2
Thomas	Heather M.	HMT	Senior	7/20/2006	Met with T. Weston to review issues raised and remediation steps taken.	1.4	\$275	\$385	A2
Ellis	Timothy A.	TAE	Senior	7/21/2006	Meeting with E&Y Manager to discuss possible options for substantive procedures	0.4	\$275	\$110	A2
Pacella	Shannon M.	SMP	Manager	7/21/2006	Discussion with Packard team on program change testing procedures and substantive procedures.	0.4	\$300	\$120	A2
Ellis	Timothy A.	TAE	Senior	7/25/2006	Discuss with client options for substantive testing procedures due to issues identified with Packard mainframe change management process.	1.1	\$275	\$303	A2
Ellis	Timothy A.	TAE	Senior	7/26/2006	Work with client to identify documentation that would be provided to assist in performing substantive procedures.	0.9	\$275	\$248	A2
Ellis	Timothy A.	TAE	Senior	7/27/2006	Review change control population to determine appropriate sample size for change management substantive procedures	1.1	\$275	\$303	A2
Ellis	Timothy A.	TAE	Senior	7/28/2006	Work with client to determine feasibility of obtaining documentation to support substantive procedures to be performed.	0.8	\$275	\$220	A2
Thomas	Heather M.	HMT	Senior	7/28/2006	Worked with T. Weston to understand items still waiting for to complete testing, and the access forms we had not received.	1.9	\$275	\$523	A2
A2 IT Remediation Project Total:						<u>25.6</u>		<u>\$8,233</u>	
Saginaw Carve-Out Audit									
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/9/2006	Meeting time incurred with KPMG representatives, J. Perkins, and D. Kneel (FD) to discuss KPMG's carve-out methodology.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/9/2006	Travel time-roundtrip to Saginaw for purposes of attending KPMG meeting.	2.9	*\$213	\$618	A2
A2 Saginaw Carve-Out Project Total:						<u>6.0</u>		<u>\$1,936</u>	
* Billed at 1/2 of hourly billing rate									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tax - Other									
Smith	Christopher W.	CWS	Executive Director	7/5/2006	ETR review discussion w/ B. Van Leeuwen	0.4	\$475	\$190	A2
Tosto	Cathy I.	CIT	Partner	7/11/2006	Review latest ETR calc	0.3	\$525	\$158	A2
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Reviewed ETR Summary schedule received from Zach.	0.7	\$225	\$158	A2
Van Leeuwen	Brent James	BJV	Senior	7/12/2006	Preparation of email to Zach to obtain support for ETR schedules.	0.1	\$225	\$23	A2
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Meeting with A. Krabill regarding status of Q1 review and timetable to begin.	0.2	\$425	\$85	A2
DeMers	Laurie A.	LAD	Senior Manager	7/13/2006	Meeting with J. Erickson, A. Krabill and J. Hegelmann to discuss client assistance schedule and confirm information needed on Mon., July 17 for Q1 tax review.	0.8	\$425	\$340	A2
Hegelmann	Julie Ann	JAH	Senior	7/13/2006	Meet with J. Erickson, A. Krabill and L. Demers re: Q1 workpapers	1.1	\$225	\$248	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Meeting with E&Y tax and J. Erickson to discuss open items for Q1 and plan to address them.	0.8	\$425	\$340	A2
Krabill	Aaron J.	AJK	Senior Manager	7/13/2006	Meeting with E&Y tax to discuss Q1 progress.	0.7	\$425	\$298	A2
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Review 1st quarter work papers received from J. Ericson with C. Smith	1.6	\$225	\$360	A2
Hegelmann	Julie Ann	JAH	Senior	7/17/2006	Meet with J. Erickson re: 1st quarter workpapers	0.8	\$225	\$180	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Meet w/ J. Hegelmann re: first quarter tax review documents.	0.3	\$475	\$143	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final documents - began review.	2.0	\$475	\$950	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	Review draft ETR calculation and other first quarter tax review documents	1.1	\$475	\$523	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter final tax documents coordination.	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	7/17/2006	1st quarter tax review meeting w/ J. Erickson and J. Hegelmann	0.7	\$475	\$333	A2
Smith	Christopher W.	CWS	Executive Director	7/18/2006	Follow-up requests for 1st quarter tax review items	1.4	\$475	\$665	A2
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Meet with R. Patel to discuss items on the ETR calculation	0.8	\$225	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Discuss various tax matters with C. Smith.	0.6	\$225	\$135	A2
Hegelmann	Julie Ann	JAH	Senior	7/19/2006	Review ETR workpapers developing a list of questions and open items.	0.8	\$225	\$180	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	1st quarter tax workpaper review.	2.6	\$475	\$1,235	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Meeting with R. Patel to discuss foreign tax quarterly schedules.	0.7	\$475	\$333	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Tax information status update	0.3	\$475	\$143	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of 1st quarter tax review list of issues.	1.2	\$475	\$570	A2
Smith	Christopher W.	CWS	Executive Director	7/19/2006	Preparation of follow-up list of questions for J. Erickson.	0.9	\$475	\$428	A2
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Meet with C. Smith, J. Erickson and R. Patel to review open items list and ask questions on ETR workpapers.	0.9	\$225	\$203	A2
Hegelmann	Julie Ann	JAH	Senior	7/20/2006	Tax provision workpapers - work on review of ETR calculation	2.2	\$225	\$495	A2
Smith	Christopher W.	CWS	Executive Director	7/20/2006	First quarter analytical review	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Updated client assistance tax list e-mail to E&Y audit, tax, and to J. Erickson	0.4	\$475	\$190	A2
Smith	Christopher W.	CWS	Executive Director	7/21/2006	Update first quarter information request tracking schedule.	0.4	\$475	\$190	A2
Tosto	Cathy I.	CIT	Partner	7/21/2006	Discussion with J. Hegelmann regarding the ETR and cushion quarterly information	0.8	\$525	\$420	A2
Smith	Christopher W.	CWS	Executive Director	7/25/2006	Call to J. Erickson re: 1st quarter information	0.3	\$475	\$143	A2
Tosto	Cathy I.	CIT	Partner	7/25/2006	Review foreign ETR and 1st qtr provision	2.8	\$525	\$1,470	A2
Tosto	Cathy I.	CIT	Partner	7/25/2006	Review cushion analysis and state ETR	3.9	\$525	\$2,048	A2
Smith	Christopher W.	CWS	Executive Director	7/26/2006	Review 1st quarter tax review work papers.	1.7	\$475	\$808	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Discussion with C. Smith re: ETR calculation and contingency reserve issues.	0.9	\$225	\$203	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Work on workpaper documentation for tax provision	1.1	\$225	\$248	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Meet with C. Tosto, D. Kelley and C. Smith re: contingency reserve and ETR.	1.8	\$225	\$405	A2
Hegelmann	Julie Ann	JAH	Senior	7/27/2006	Review ETR w/p's with C. Smith including C. Tosto's review notes.	1.8	\$225	\$405	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kelley	Daniel F.	DFK	Partner	7/27/2006	Q1 review issues meeting with tax team	2.7	\$525	\$1,418	A2
Tosto	Cathy I.	CIT	Partner	7/27/2006	Meeting with B. Sparks related to eff rate	1.1	\$525	\$578	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with J. Erickson, Ronak and tax team re: open items and Q1 questions	1.7	\$525	\$893	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Meet with J. Erickson & S. Kihn re: forecast to etr reconciliation	0.7	\$525	\$368	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Discuss FIN 18 with J. Erickson & S. Kihn.	0.6	\$525	\$315	A2
Kelley	Daniel F.	DFK	Partner	7/28/2006	Follow-up with S. Sheckell on ETR issue	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	7/28/2006	Meeting with J. Ericson and S. Kihn regarding etr	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	7/28/2006	Discussion regarding ETR and French issues	1.1	\$525	\$578	A2
						A2 Tax-Other Project Total:	<u>49.9</u>	<u>\$20,628</u>	
						A2 Project Total:	<u>1,359.6</u>	<u>\$419,201</u>	
Tax - A3									
Blank	Jacob M.	JMB	Partner	7/12/2006	Discussion with Skadden re: Adhoc S/H groups & review of regs.	0.5	\$750	\$375	A3
Tosto	Cathy I.	CIT	Partner	7/21/2006	Discussion regarding officers compensation question	1.1	\$660	\$726	A3
Ward	Richard D.	RDW	Principal	7/28/2006	Prepare for meeting regarding attribute reduction and other modeling requirements	0.7	\$660	\$462	A3
Ward	Richard D.	RDW	Principal	7/28/2006	Meeting with tax department executives to discuss data requirements for bankruptcy emergence tax implications modeling	1.6	\$660	\$1,056	A3
						A3 Project Total:	<u>3.9</u>	<u>\$2,619</u>	
Fee Application Preparation									
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with S. Sheckell regarding conference call with W. Eguchi to discuss multiple bankruptcy fee matters.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Correspondence with V. Singleton regarding June T&E.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Preparation of June Access database for bankruptcy billing process.	0.5	\$125	\$63	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Review June T&E received from V. Singleton; format accordingly for access database import.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Begin formatting June invoice per Court requirements.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	7/5/2006	Update MASTER Employees and MASTER Code Combo for June invoice.	1.2	\$125	\$150	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/5/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	7/6/2006	Correspondence with E. Marold regarding Delphi June Reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/6/2006	Correspondence with E. Aliff regarding status of connections check.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	7/6/2006	Continue formatting June invoice per Court requirements.	5.9	\$125	\$738	
Pagac	Matthew M.	MMP	Manager	7/6/2006	Accumulation of information related to preparation of fee application.	0.5	\$375	\$188	
Sheckell	Steven F.	SFS	Partner	7/6/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Accumulation of information related to preparation of fee application.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/7/2006	Continue formatting June invoice per Court requirements.	3.9	\$125	\$488	
Boehm	Michael J.	MJB	Manager	7/7/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Opaleski	Julie E.	JEO	Intern	7/7/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Pacella	Shannon M.	SMP	Manager	7/7/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	
Peterson	Christopher A.	CAP	Manager	7/7/2006	Accumulation of information related to preparation of fee application.	0.3	\$300	\$90	
Rothmund	Mario Valentin	MVR	Staff	7/7/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	7/7/2006	Accumulation of information related to preparation of fee application.	1.6	\$125	\$200	
Stille	Mark Jacob	MJS	Staff	7/7/2006	Accumulation of information related to preparation of fee application.	0.4	\$200	\$80	
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Conference call with W. Eguchi to discuss upcoming Bankruptcy Court deadlines for Delphi (i.e. budget, invoicing format request, etc.).	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Discussion with K. Rasmussen regarding Bankruptcy Court request to reformat invoices into new format per fee committee.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	7/10/2006	Work on June invoice.	4.1	\$125	\$513	
Krabill	Aaron J.	AJK	Senior Manager	7/10/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Rasmussen	Kyle M.	KMR	Intern	7/10/2006	Correcting the timesheet details so that they match the format that the bankruptcy court desired.	3.9	\$100	\$390	
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Preparation of emails regarding T&E information for June invoice.	1.6	\$125	\$200	
Aquino	Heather	HRA	Client Serving Associate	7/11/2006	Work on June invoice.	2.8	\$125	\$350	
Rasmussen	Kyle M.	KMR	Intern	7/11/2006	Formatting previous invoices to comply with Fee Committee request.	0.6	\$100	\$60	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Review Delphi May ending inventory balances per B. Hamblin.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Preparation of schedule showing actual fees incurred for January-May for preparation of budget request from Court.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Work on June invoice.	2.6	\$125	\$325	
Aquino	Heather	HRA	Client Serving Associate	7/12/2006	Preparation of Catalyst Billing Information per request of M. Pagac.	1.1	\$125	\$138	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Simpson regarding Final May Invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with J. Rossie regarding Delphi Bankruptcy Revised Legal Cost Control, Inc. e-Invoicing guide.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with W. Eguchi and J. Simpson regarding Budget request from fee committee.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Update schedule with January-May fees to include projected June-September fees for budget request.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Updates to June invoice based on information received from individuals.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/13/2006	Correspondence with M. Hatzfeld regarding Catalyst Billing Information.	0.2	\$125	\$25	
Simpson	Jamie	JS	Senior Manager	7/13/2006	Review of fee budget for bankruptcy court.	0.4	\$425	\$170	
Abraham	Lisa M.	LMA	Intern	7/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Anibal	Christina J.	CJA	Intern	7/14/2006	Accumulation of information related to preparation of fee application.	1.0	\$100	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/14/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Boehm	Michael J.	MJB	Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.8	\$300	\$240	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.4	\$425	\$170	
Kearns	Matthew R.	MRK	Senior	7/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$225	\$203	
Marold	Erick W.	EWM	Senior	7/14/2006	Accumulation of information related to preparation of fee application.	0.4	\$250	\$100	
Miller	Nicholas S.	NSM	Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.5	\$300	\$150	
Pacella	Shannon M.	SMP	Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.9	\$300	\$270	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rasmussen	Kyle M.	KMR	Intern	7/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Simpson	Jamie	JS	Senior Manager	7/14/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Stille	Mark Jacob	MJS	Staff	7/14/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Saimoua	Omar Issam	OIS	Staff	7/15/2006	Accumulation of information related to preparation of fee application.	1.6	\$125	\$200	
Aquino	Heather	HRA	Client Serving Associate	7/17/2006	Correspondence with M. Pagac regarding Catalyst Billing Information request.	0.1	\$125	\$13	
Rossie	Jayne E.	JER	Client Serving Associate	7/17/2006	Discussion with H. Aquino regarding the revised bankruptcy format for the E&Y invoices for Oct - Dec.	0.1	\$125	\$13	
Rossie	Jayne E.	JER	Client Serving Associate	7/17/2006	Discussions with W. Eguchi from Mayer, Brown, Rowe & Maw LLP regarding the revised bankruptcy format fo the E&Y invoices for Oct - Dec.	0.4	\$125	\$50	
Rossie	Jayne E.	JER	Client Serving Associate	7/17/2006	Organization of prior files for October, November and December in preparation for revised combination of information.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Work on June invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	7/18/2006	Preparation of revised Catalyst Billing Information per M. Pagac.	0.8	\$125	\$100	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Email notification to all parties regarding the official change in hearing date for the Delphi invoices submitted through Jan, 06.	0.2	\$125	\$25	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Discussion with W. Eguchi regarding requirements for revised court billing documents.	0.3	\$125	\$38	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Organization of necessary files for reformatting submitted details for the October, November and December invoices.	1.1	\$125	\$138	
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Reformatting of October Time and Expense Details - Domestic.	1.7	\$125	\$213	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rossie	Jayne E.	JER	Client Serving Associate	7/18/2006	Reformatting of October Time and Expense Details - International.	4.4	\$125	\$550	
Simpson	Jamie	JS	Senior Manager	7/18/2006	Review of June invoice draft.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with C. Anibal regarding Delphi Expense Descriptions on June invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with C. Tosto regarding Delphi Time Description on June invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with J. Rustay regarding Delphi Time Descriptions on June invoice.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with M. Hatzfeld regarding Delphi Time Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Review email related to Hearing on First Interim Fee Applications - Delphi Corporation.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with A. Ranney regarding Delphi Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with M. Kearns regarding Delphi Expense Inquiries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Correspondence with J. Rossie regarding Delphi Bankruptcy Revised Legal Cost Control, Inc. e-Invoicing guide including status.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Preparation of June TSRS time for OOS billing purposes per J. Simpson.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	7/19/2006	Work on June invoice.	3.9	\$125	\$488	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Sending reformatted invoice files to legal counsel for review.	0.2	\$125	\$25	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Discussions with legal counsel regarding reformatted invoice files.	0.2	\$125	\$25	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Discussions with N. Pylypchuk regarding transferring the reformatting of prior invoice request.	0.8	\$125	\$100	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Reformatting of November Time and Expense Details - Domestic.	1.9	\$125	\$238	
Rossie	Jayne E.	JER	Client Serving Associate	7/19/2006	Reformatting of November Time and Expense Details - International.	5.8	\$125	\$725	
Saimoua	Omar Issam	OIS	Staff	7/19/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Stille	Mark Jacob	MJS	Staff	7/19/2006	Accumulation of information related to preparation of fee application.	0.5	\$200	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with O. Saimoua regarding Delphi Expense Inquiries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with S. Pacella regarding June invoice, OOS billings and reclassing time entries.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Correspondence with J. Simpson regarding status of Jun invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Preparation of June tax time for OOS billing purposes per J. Simpson.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Update June expenses for responses received from individuals.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	7/20/2006	Accumulation of information related to preparation of fee application.	1.2	\$125	\$150	
Pacella	Shannon M.	SMP	Manager	7/20/2006	Accumulation of information related to preparation of fee application.	1.3	\$300	\$390	
Pylypchuk	Natalia V.	NVP	Staff	7/20/2006	Reformatting of October-December Time and Expense Details - Domestic.	8.0	\$125	\$1,000	
Sheckell	Steven F.	SFS	Partner	7/20/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Simpson	Jamie	JS	Senior Manager	7/20/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Simpson	Jamie	JS	Senior Manager	7/20/2006	Review of June invoice for bankruptcy court.	3.3	\$425	\$1,403	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Abraham	Lisa M.	LMA	Intern	7/21/2006	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Boehm	Michael J.	MJB	Manager	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chandler	Chase	CC	Intern	7/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$100	\$60	
Horner	Kevin John	KJH	Staff	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$125	\$88	
Marold	Erick W.	EWM	Senior	7/21/2006	Accumulation of information related to preparation of fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	Manager	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Ranney	Amber C.	ACR	Senior	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rasmussen	Kyle M.	KMR	Intern	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$100	\$70	
Rothmund	Mario Valentin	MVR	Staff	7/21/2006	Accumulation of information related to preparation of fee application.	0.7	\$200	\$140	
Simpson	Jamie	JS	Senior Manager	7/21/2006	Review of Exhibit E for June invoice.	1.3	\$425	\$553	
Pylypchuk	Natalia V.	NVP	Staff	7/22/2006	Reformatting of October-December Time and Expense Details - Domestic.	5.0	\$125	\$625	
Pylypchuk	Natalia V.	NVP	Staff	7/23/2006	Continue reformatting prior invoice files.	0.6	\$125	\$75	
Pylypchuk	Natalia V.	NVP	Staff	7/23/2006	Explaining to D. Yu how to continue with reformatting prior invoices project.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with S. Sheckell regarding revised June invoice for his review.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Follow-up with M. Hatzfeld regarding Delphi Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Updates to June invoice per J. Simpson for S. Sheckell's review.	2.1	\$125	\$263	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Follow-up with L. DeMers regarding June invoice - Tax time to be billed out of scope.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/24/2006	Correspondence with R. Ward regarding Draft Delphi Invoice - June 2006 revisions.	0.4	\$125	\$50	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yu	David	DY	Staff	7/24/2006	Work on reformatting prior invoice files per fee committee request.	3.6	\$125	\$450	
Aquino	Heather	HRA	Client Serving Associate	7/25/2006	Updates to June invoice per S. Sheckell and J. Simpson, discuss accordingly.	2.3	\$125	\$288	
Sheckell	Steven F.	SFS	Partner	7/25/2006	Review June monthly invoice.	4.3	\$525	\$2,258	
Simpson	Jamie	JS	Senior Manager	7/25/2006	Review of June invoice for submission to bankruptcy court.	1.3	\$425	\$553	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with W. Eguchi regarding [Delphi] Connections Check update.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with J. Rossie regarding previously filed E&Y interim fee app.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with W. Eguchi regarding Delphi Monthly Fee Application - June.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Follow-up with M. Hatzfeld regarding Delphi Time Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Follow-up with M. Kearns regarding Delphi Expense Descriptions.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Review previously filed E&Y interim fee app for interim fee app due 7/31.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Additional updates to June invoice per S. Sheckell and J. Simpson, discuss accordingly.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Correspondence with C. Tosto and J. Simpson regarding June invoice - Tax time out of scope for June invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	7/26/2006	Update June invoice for Tax time out of scope.	0.8	\$125	\$100	
Chandler	Chase	CC	Intern	7/26/2006	Created summary of E&Y employees time per H. Aquino for interim fee application exhibit.	3.4	\$100	\$340	
Rossie	Jayne E.	JER	Client Serving Associate	7/26/2006	Revisions to final documents and forwarding to W. Eguchi.	0.6	\$125	\$75	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rossie	Jayne E.	JER	Client Serving Associate	7/26/2006	Review of final revised documents for November and December received from N. Pylypchuk.	1.8	\$125	\$225	
Simpson	Jamie	JS	Senior Manager	7/26/2006	Discussion with H. Aquino regarding June invoice.	0.5	\$425	\$213	
Simpson	Jamie	JS	Senior Manager	7/26/2006	Review of June invoice.	1.1	\$425	\$468	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with W. Eguchi regarding new format for invoices per fee committee.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Follow-up with O. Saimoua regarding Delphi Expense Descriptions.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with W. Eguchi regarding Second Fee Application (E&Y-Delphi).	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with B. Hamblin regarding June invoice cover sheet.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Correspondence with S. Pacella regarding Final June Invoice.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Foot June invoice for finalization.	0.8	\$125	\$100	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of billing summary for June invoice.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of timekeeper summary for June invoice.	1.1	\$125	\$138	
Aquino	Heather	HRA	Client Serving Associate	7/27/2006	Preparation of June invoice package for all interested parties; send accordingly.	1.7	\$125	\$213	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	7/27/2006	Accumulation of information related to preparation of fee application.	0.5	\$425	\$213	
Horner	Kevin John	KJH	Staff	7/27/2006	Accumulation of information related to preparation of fee application.	0.6	\$125	\$75	
Pacella	Shannon M.	SMP	Manager	7/27/2006	Prepared additional billing detail for June to present to IT Sox Director.	2.1	\$300	\$630	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	7/27/2006	Development and review of additional billing support	0.4	\$475	\$190	
Aquino	Heather	HRA	Client Serving Associate	7/28/2006	Accumulation of information related to preparation of fee application.	1.1	\$125	\$138	
Boehm	Michael J.	MJB	Manager	7/28/2006	Accumulation of information related to preparation of fee application.	0.7	\$300	\$210	
Chandler	Chase	CC	Intern	7/28/2006	Accumulation of information related to preparation of fee application.	0.4	\$100	\$40	
Kearns	Matthew R.	MRK	Senior	7/28/2006	Accumulation of information related to preparation of fee application.	1.1	\$225	\$248	
Marold	Erick W.	EWM	Senior	7/28/2006	Accumulation of information for preparation for fee application.	0.4	\$250	\$100	
Pagac	Matthew M.	MMP	Manager	7/28/2006	Accumulation of information related to preparation of fee application.	0.2	\$375	\$75	
Ranney	Amber C.	ACR	Senior	7/28/2006	Accumulation of information related to preparation of fee application.	0.7	\$225	\$158	
Rasmussen	Kyle M.	KMR	Intern	7/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$100	\$80	
Rothmund	Mario Valentin	MVR	Staff	7/28/2006	Accumulation of information related to preparation of fee application.	1.0	\$200	\$200	
Sheckell	Steven F.	SFS	Partner	7/28/2006	Accumulation of information related to preparation of fee application.	0.8	\$525	\$420	
Saimoua	Omar Issam	OIS	Staff	7/28/2006	Accumulation of information related to preparation of fee application.	1.4	\$125	\$175	
Simpson	Jamie	JS	Senior Manager	7/28/2006	Accumulation of information related to preparation of fee application.	0.6	\$425	\$255	
Fee Application Preparation Total:							<u>157.9</u>	<u>\$28,470</u>	